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ABSTRACT

The test packet is part of an eight volume unit for grades 10, 11, and 12, designed for individualized progression in preparing the student for entry into the occupation of accounting clerk. The test packet contains both pretests and post-tests for lessons 12 through 21. The unit is concerned with the basic accounting theory as it is used in the combination journal and subsidiary ledgers. It also acquaints the student with payroll procedures and data processing for accounting. The material presented is closely coordinated with the other documents in the eight volume accounting unit. (NJ)

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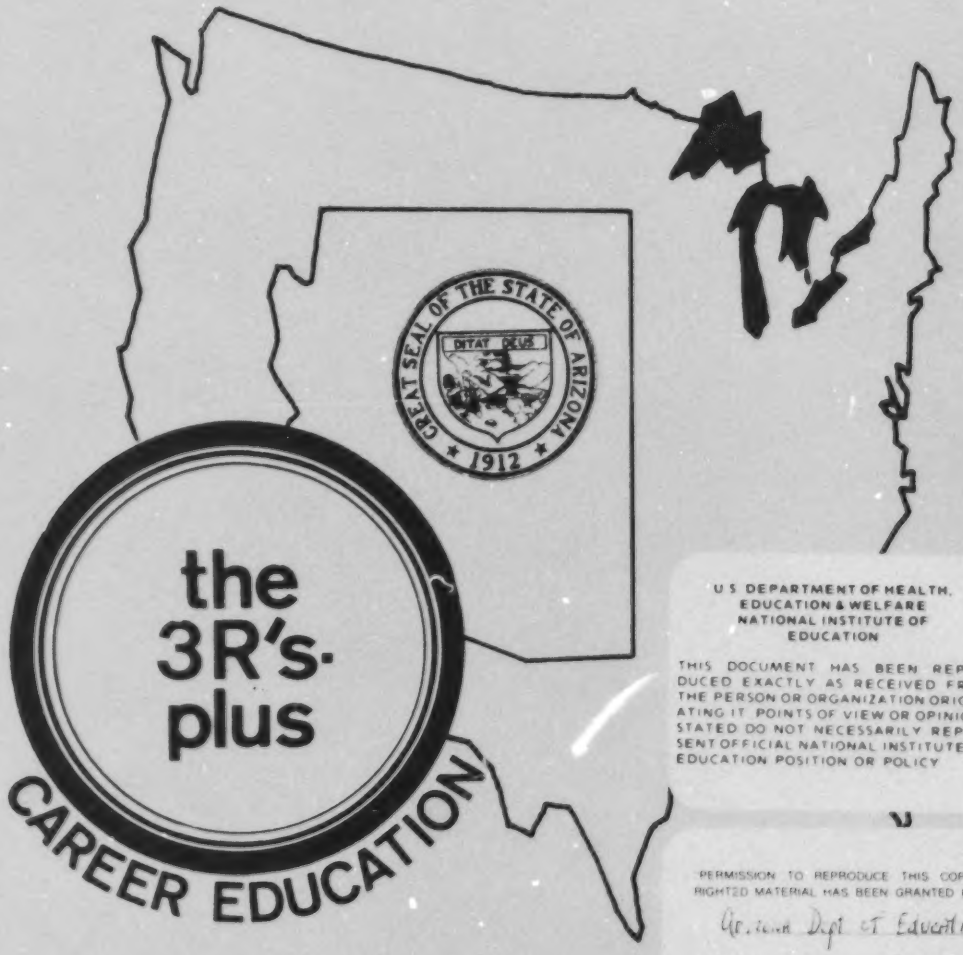
AN INSTRUCTIONAL UNIT

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# TEST PACKET

## ACCOUNTING CLERK GUIDE – PART 11

CE005311

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Arizona Department of Education
W.P. Shofstall, Superintendent

TEST PACKET

VT-102-092

LESSON TWELVE NAME_____

PRETEST DATE_____

1. Define a combination journal and describe its significance.

2. Describe two advantages of the combination journal over the cash journal.

   a.

   b.

3. Record the following transactions on page 1 in the combination journal.

   a. December 1, 19__

      Purchased merchandise on account from Wilson Wholesalers, $640.00. Purchase invoice number 40.

   b. December 7, 19__

      Paid on account to Wilson Wholesalers, $200.00. Check number 151.

   c. December 8, 19__

      Sold merchandise on account to Ron Woods, $175.00. Sales invoice number 68.

   d. December 10, 19__

      Received on account from John French, $35.00. Receipt number 101.

e. December 10, 19__

Paid delivery expense, $45.00. Check number 152.

f. December 12, 19__

Bought supplies on account from Garcia Supply Company, $125.00. Memorandum number 86.

Page

## COMBINATION JOURNAL

| 1 | 2 | | | | | 3 | 4 | |
|---|---|---|---|---|---|---|---|---|
| Cash | | Date | Account Title | Doc. No. | P.R. | General | | |
| Debit | Credit | | | | | Debit | Credit | |
| | | | | | | | | 1 |
| | | | | | | | | 2 |
| | | | | | | | | 3 |
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6

FOR MONTH OF Page

| 5 | 6 | 7 | 8 | 9 | 10 |
|---|---|---|---|---|---|
| Accounts Receivable Debit | Accounts Receivable Credit | Sales Credit | Accounts Payable Debit | Accounts Payable Credit | Purchases Debit |

4. Complete the following combination journal by pencil footing, proving cash, totaling and ruling the journal.

Proving Cash

| | | |
|---|---|---|
| a. | Beginning cash balance | _____ |
| b. | Plus total cash received | _____ |
| c. | Total cash | _____ |
| d. | Less total cash payments | _____ |
| e. | Cash on hand | _____ |
| f. | Checkbook balance | $8,059.00 |

Page 4

## COMBINATION JOURNAL

| 1 Cash Debit | 2 Cash Credit | Date | Account Title | Doc. No. | P.R. | 3 General Debit | 4 General Credit |
|---|---|---|---|---|---|---|---|
| | | Dec. 1 | Cash Balance $3000.00 | | ✓ | | |
| | 40000 | 1 | Rent Expense | CR.1 | | 40000 | |
| | 10000 | 1 | Supplies | CR.2 | | 10000 | |
| 30000 | | 2 | ✓ | R101 | | | |
| | 7500 | 3 | Delivery Expense | CR.3 | | 7500 | |
| | 12500 | 4 | Utilities Expense | CR4 | | 12500 | |
| | 5000 | 4 | Miscellaneous Exp. | CR5 | | 5000 | |
| 150000 | | 7 | ✓ | R102 | | | |
| | 3500 | 8 | Office Equipment | CR.6 | | 3500 | |
| | | 9 | Kunyan Wholesalers | P41 | | | |
| 5000 | | 11 | Office Equipment | R103 | | | 5000 |
| 120000 | | 14 | ✓ | R104 | | | |
| | 5500 | 16 | Office Furniture | CR7 | | 5500 | |
| | | 18 | Garcia Supply Co | P42 | | | |
| | 3300 | 21 | Miscellaneous Exp. | CR8 | | 3300 | |
| | | 21 | Dick Hall | P43 | | | |
| 140000 | | 21 | ✓ | R105 | | | |
| | | 24 | Edward Johnson | S26 | | | |
| | 10000 | 24 | Kunyan Wholesale | CR9 | | | |
| 160000 | | 28 | ✓ | R106 | | | |
| | | 28 | J. Lewis Small Co | P44 | | | |
| | 1800 | 29 | Miscellaneous Exp. | CR10 | | 1800 | |

FOR MONTH OF December 19 -- Page 4

| | 5 | 6 | 7 | 8 | 9 | 10 | |
|---|---|---|---|---|---|---|---|
| | Accounts Receivable | | Sales | Accounts Payable | | Purchases | |
| | Debit | Credit | Credit | Debit | Credit | Debit | |
| 1 | | | | | | | 1 |
| 2 | | | | | | | 2 |
| 3 | | | | | | | 3 |
| 4 | | | 30000 | | | | 4 |
| 5 | | | | | | | 5 |
| 6 | | | | | | | 6 |
| 7 | | | | | | | 7 |
| 8 | | | 150000 | | | | 8 |
| 9 | | | | | | | 9 |
| 10 | | | | | 57500 | 57500 | 10 |
| 11 | | | | | | | 11 |
| 12 | | | 120000 | | | | 12 |
| 13 | | | | | | | 13 |
| 14 | | | | | 15500 | 15500 | 14 |
| 15 | | | | | | | 15 |
| 16 | | | | | 100000 | 100000 | 16 |
| 17 | | | 140000 | | | | 17 |
| 18 | 180000 | | 180000 | | | | 18 |
| 19 | | | | 10000 | | | 19 |
| 20 | | | 160000 | | | | 20 |
| 21 | | | | | 80000 | 80000 | 21 |
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LESSON TWELVE NAME_____

POSTTEST DATE_____

1. Define a combination journal and describe its significance.

2. Describe two advantages of the combination journal over the cash journal.

   a.

   b.

3. Mr. Bob Pultz, a retail hardware dealer, completed the following transactions during the month of July of the current year. Record the transactions completed from July 1 through July 14 on page 2 in the combination journal.

   19
   July 1 - Issued check no. 61 for $350.00 for the July rent.

   2 - Received $138.40 from Henry King on account, receipt no. 401.

   3 - Purchased merchandise on account from Thompson Bros., $406.32, purchase invoice no. 89.

   4 - Sold merchandise on account to Mary Irwin, $81.19, sales invoice no. 104.

   5 - Received $218.28 from Arlis Jackson on account, receipt no. 402.

   5 - Cash sales for July 1 - 5, $283.58. tape no. 5.

   8 - Issued check no. 62 for $296.57 to Hiffington Company on account.

   9 - Issued check no. 63 for $63.78 for a cash purchase of merchandise.

10 - Purchased merchandise on account from Foss Bros., $621.11, purchase invoice 90.

11 - Received $25.00 for an old display case (store equipment), receipt no. 403.

14 - Issued check no. 6[illegible] for $15.00 for advertising (advertising expense).

Page

## COMBINATION JOURNAL

| | 1 | 2 | | | | 3 | 4 | |
|---|---|---|---|---|---|---|---|---|
| | Cash | | | | | General | | |
| | Debit | Credit | Date | Account Title | Doc. No. | P.R. | Debit | Credit |
| 1 | | | | | | | | 1 |
| 2 | | | | | | | | 2 |
| 3 | | | | | | | | 3 |
| 4 | | | | | | | | 4 |
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13

FOR MONTH OF

Page

| | 5 | 6 | 7 | 8 | 9 | 10 | |
|---|---|---|---|---|---|---|---|
| | Accounts Receivable | | Sales | Accounts Payable | | Purchases | |
| | Debit | Credit | Credit | Debit | Credit | Debit | |
| 1 | | | | | | | 1 |
| 2 | | | | | | | 2 |
| 3 | | | | | | | 3 |
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4. Complete the following tasks in regard to the combination journal:

   a. Foot all the columns of the combination journal and prove the equality of debits and credits in the journal.

   b. Prove cash. Checkbook balance $2,204.38.

      Beginning balance _____

      Cash received _____

      Cash available _____

      Cash paid out _____

      Balance on hand _____

   c. Total and rule the combination journal.

Page 3

## COMBINATION JOURNAL

| Cash Debit | Cash Credit | Date | Account Title | Doc. No. | P.R. | General Debit | General Credit |
|---|---|---|---|---|---|---|---|
| | | 19-- May 1 | Balance on hand $976.50 | | ✓ | | |
| | | 1 | Hibbert Bros. | P4 | | | |
| | 30000 | 1 | Rent Expense | Ck40 | | 30000 | |
| | | 3 | L. B. Dover | S6 | | | |
| 16000 | | 4 | Michael Wong | R21 | | | |
| | 32000 | 5 | ✓ | Ck41 | | | |
| 72050 | | 6 | ✓ | R22 | | | |
| | 42000 | 7 | Wright Bros. | Ck42 | | | |
| | 3450 | 9 | Supplies | Ck43 | | 3450 | |
| | 6480 | 10 | Office Supplies Co. | Ck44 | | | |
| 3000 | | 11 | Office Equipment | R23 | | | 3000 |
| | | 12 | Black Wholesalers | P5 | | | |
| 88013 | | 13 | ✓ | R24 | | | |
| | | 17 | Hillman Bros. | P6 | | | |
| | 6000 | 18 | Office Supply Co. | Ck45 | | | |
| | 2460 | 19 | Advertising Expense | Ck46 | | 2460 | |
| 8465 | | 21 | David Tikinenko | R25 | | | |
| | | 22 | G. E. Kjerswik | S7 | | | |
| 62050 | | 23 | ✓ | R26 | | | |
| | | 24 | Ronald Bear | S8 | | | |
| | 30000 | 26 | Lawson Wholesalers | Ck47 | | | |
| 60000 | | 27 | ✓ | R27 | | | |
| | 4400 | 31 | Supplies | Ck48 | | 4400 | |
| | 30000 | 31 | B. Blake, Drawing | Ck49 | | 30000 | |

16

FOR MONTH OF May 19-- Page 3

| | 5 | 6 | 7 | 8 | 9 | 10 | |
|---|---|---|---|---|---|---|---|
| | Accounts Receivable Debit | Accounts Receivable Credit | Sales Credit | Accounts Payable Debit | Accounts Payable Credit | Purchases Debit | |
| 1 | | | | | | | 1 |
| 2 | | | | | 43000 | 43000 | 2 |
| 3 | | | | | | | 3 |
| 4 | 3675 | | 3675 | | | | 4 |
| 5 | | 16000 | | | | | 5 |
| 6 | | | | | | 32000 | 6 |
| 7 | | | 72050 | | | | 7 |
| 8 | | | | 43000 | | | 8 |
| 9 | | | | | | | 9 |
| 10 | | | | 6480 | | | 10 |
| 11 | | | | | | | 11 |
| 12 | | | | | 43210 | 43210 | 12 |
| 13 | | | 88013 | | | | 13 |
| 14 | | | | | 28080 | 28080 | 14 |
| 15 | | | | 6000 | | | 15 |
| 16 | | | | | | | 16 |
| 17 | | 8465 | | | | | 17 |
| 18 | 18225 | | 18225 | | | | 18 |
| 19 | | | 62050 | | | | 19 |
| 20 | 2280 | | 2280 | | | | 20 |
| 21 | | | | 30000 | | | 21 |
| 22 | | | 60000 | | | | 22 |
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LESSON THIRTEEN NAME_____

PRETEST DATE_____

1. List the two subsidiary ledgers and their controlling accounts.

   a. Subsidiary ledgers:

      (1)

      (2)

   b. Controlling accounts:

      (1)

      (2)

2. List the five steps in posting the individual entries and special columns from the combination journal to the ledgers.

   a.

   b.

   c.

   d.

   e.

3. Post to the appropriate ledgers those accounts that appear in the combination journal.

Page 4

## COMBINATION JOURNAL

| | 1 Cash Debit | 2 Cash Credit | Date | Account Title | Doc. No. | P.R. | 3 General Debit | 4 General Credit |
|---|---|---|---|---|---|---|---|---|
| 1 | | | Dec 1 | Cash Balance $3000.00 | | ✓ | | |
| 2 | | 400 00 | 1 | Rent Expense | Ck.1 | | 400 00 | |
| 3 | | 100 00 | 1 | Supplies | Ck.2 | | 100 00 | |
| 4 | 300 00 | | 2 | ✓ | R101 | | | |
| 5 | | 75 00 | 3 | Delivery Expense | Ck.3 | | 75 00 | |
| 6 | | 125 00 | 4 | Utilities Expense | Ck.4 | | 125 00 | |
| 7 | | 50 00 | 4 | Miscellaneous Exp. | Ck.5 | | 50 00 | |
| 8 | 1500 00 | | 7 | ✓ | R102 | | | |
| 9 | | 135 00 | 8 | Office Equipment | Ck6 | | 135 00 | |
| 10 | | | 9 | Runyan Wholesalers | P41 | | | |
| 11 | 50 00 | | 11 | Office Equipment | R103 | | | 50 00 |
| 12 | 1200 00 | | 14 | ✓ | R104 | | | |
| 13 | | 55 00 | 16 | Office Furniture | Ck.7 | | 55 00 | |
| 14 | | | 18 | Garcia Supply Co. | P42 | | | |
| 15 | | 33 00 | 21 | Miscellaneous Exp. | Ck8 | | 33 00 | |
| 16 | | | 21 | Dick Hall | P43 | | | |
| 17 | 1400 00 | | 21 | ✓ | R105 | | | |
| 18 | | | 24 | Edward Johns | 526 | | | |
| 19 | | 100 00 | 24 | Runyan Wholesalers | Ck.9 | | | |
| 20 | 1600 00 | | 28 | ✓ | R106 | | | |
| 21 | | | 28 | J. Lewis Small Co. | P44 | | | |
| 22 | | 18 00 | 29 | Miscellaneous Exp. | Ck.10 | | 18 00 | |
| 23 | 6050 00 | 1091 00 | 31 | Totals | | | 991 00 | 50 00 |
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20

FOR MONTH OF December 19-- Page 4

| | 5 | 6 | 7 | 8 | 9 | 10 | |
|---|---|---|---|---|---|---|---|
| | Accounts Receivable | | Sales | Accounts Payable | | Purchases | |
| | Debit | Credit | Credit | Debit | Credit | Debit | |
| 1 | | | | | | | 1 |
| 2 | | | | | | | 2 |
| 3 | | | | | | | 3 |
| 4 | | | 30000 | | | | 4 |
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| 7 | | | | | | | 7 |
| 8 | | | 150000 | | | | 8 |
| 9 | | | | | | | 9 |
| 10 | | | | | 57500 | 57500 | 10 |
| 11 | | | | | | | 11 |
| 12 | | | 170000 | | | | 12 |
| 13 | | | | | | | 13 |
| 14 | | | | | 15500 | 15500 | 14 |
| 15 | | | | | | | 15 |
| 16 | | | | | 100000 | 100000 | 16 |
| 17 | | | 140000 | | | | 17 |
| 18 | 180000 | | 180000 | | | | 18 |
| 19 | | | | 10000 | | | 19 |
| 20 | | | 160000 | | | | 20 |
| 21 | | | | | 80000 | 80000 | 21 |
| 22 | | | | | | | 22 |
| 23 | 180000 | | 780000 | 10000 | 253000 | 253000 | 23 |
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GENERAL LEDGER

Cash ACCOUNT NO. 11

| DATE | | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

Accounts Receivable ACCOUNT NO. 12

| DATE | | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

Supplies ACCOUNT NO. 13

| DATE | | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

Office Equipment ACCOUNT NO. 14

| DATE | | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

GENERAL LEDGER

Office Furniture ACCOUNT NO. 15

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|
| | | | | | | |

Accounts Payable ACCOUNT NO. 21

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|
| | | | | | | |

Sales ACCOUNT NO. 41

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|
| | | | | | | |

Purchases ACCOUNT NO. 51

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|
| | | | | | | |

GENERAL LEDGER

Delivery Expense — ACCOUNT NO. 61

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|
| | | | | | | |

Miscellaneous Expense — ACCOUNT NO. 62

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|
| | | | | | | |

Rent Expense — ACCOUNT NO. 63

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|
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Utilities Expense — ACCOUNT NO. 64

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|
| | | | | | | |

ACCOUNTS RECEIVABLE LEDGER

Name Edward, John

Address 401 E. Apache Blvd. City

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

Name

Address

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

Name

Address

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

ACCOUNTS PAYABLE LEDGER

Name Garcia Co.
Address 123 S 37 Ave. City

| DATE | ITEMS | Post. Ref. | DEBIT | CREDIT | CREDIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

Name Hall, Dick
Address 1420 E. Manhattan Dr. City

| DATE | ITEMS | Post. Ref. | DEBIT | CREDIT | CREDIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

Name Lunyan Wholesale Co.
Address 690 E. Moreland City

| DATE | ITEMS | Post. Ref. | DEBIT | CREDIT | CREDIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

Name Small Co.
Address 5200 E. Main City

| DATE | ITEMS | Post. Ref. | DEBIT | CREDIT | CREDIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

4. Prepare the appropriate schedule by using the accounts receivable subsidiary ledger of L. C. Martin Company.

ACCOUNTS RECEIVABLE LEDGER

Name Carol Bowman
Address 111 West Avenue Tempe, Ariz. 85289

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

Name Linda Cooley
Address 222 North 9 Street Scottsdale, Ariz. 85257

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

Name John French
Address 1000 East Main Mesa, Ariz. 85201

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

ACCOUNTS RECEIVABLE LEDGER

Name Rosemary Tess
Address 651 Indiana Ave. Phoenix, Ariz. 84281

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

Name Ron Woods
Address 1312 Foreman Tempe, Ariz. 85280

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

Name
Address

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

5. Below is the trial balance of Bar S Ranch, which is out of balance. Following it are the ledger accounts from which the trial balance was prepared. Find the errors in the trial balance and prepare a corrected one using the form at the end of this exercise.

Bar S Ranch
Trail Balance
April 30, 19--

| | | | |
|---|---|---|---|
| Cash | 11 | 48000 | |
| Livestock | 12 | 300000 | |
| Equipment and Machinery | 13 | 2400000 | |
| Barn | 14 | 700000 | |
| Land and Fence | 15 | 3134000 | |
| Accounts Payable | 21 | | 4600000 |
| Bruce Stevens, Capital | 31 | | 2000000 |
| Bruce Stevens, Drawing | 32 | | 160000 |
| Sales | 41 | | 910500 |
| Feed Expense | 51 | 88800 | |
| Insurance Expense | 52 | 13000 | |
| Interest Expense | 53 | 250000 | |
| Labor Expense | 54 | 260000 | |
| Machine Rental Expense | 55 | 14000 | |
| Supplies Expense | 56 | 63700 | |
| Taxes Expense | 57 | 14000 | |
| Utilities Expense | 58 | 16000 | |
| Veterinary and Medicine Exp | 59 | 11800 | |
| | | 7315300 | 7670500 |

GENERAL LEDGER

Cash — ACCOUNT NO. 11

| DATE | | ITEMS | POST. REF. | DEBIT | DATE | | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|---|---|
| Apr. | 1 | Balance | ✓ | 280 00 | Apr. | 30 | | C42 | 3800 00 |
| | 30 | | C42 | 4000 00 | | | | | |
| | | 480.00 | | | | | | | |

Livestock — ACCOUNT NO. 12

| DATE | | ITEMS | POST. REF. | DEBIT | DATE | | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|---|---|
| Jan. | 1 | Balance | ✓ | 3000 00 | | | | | |

Equipment and Machinery — ACCOUNT NO. 13

| DATE | | ITEMS | POST. REF. | DEBIT | DATE | | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|---|---|
| Jan. | 1 | Balance | ✓ | 24000 00 | | | | | |

Barn — ACCOUNT NO. 14

| DATE | | ITEMS | POST. REF. | DEBIT | DATE | | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|---|---|
| Jan. | 1 | Balance | ✓ | 7000 00 | | | | | |

GENERAL LEDGER

Land and Fence — ACCOUNT NO 15

| DATE | ITEMS | POST. REF. | DEBIT | DATE | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|
| 19-- Jan. 1 | Balance | ✓ | 31 430 00 | | | | |

Accounts Payable — ACCOUNT NO. 21

| DATE | ITEMS | POST. REF. | DEBIT | DATE | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|
| 19-- Apr. 30 | | C42 | 1000 00 | 19-- Apr. 30 | 46,000.00 | C42 | 46000 00 |

Bruce Stevens, Capital — ACCOUNT NO. 31

| DATE | ITEMS | POST. REF. | DEBIT | DATE | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|
| | | | | 19-- Jan. 1 | Balance | ✓ | 20000 00 |

Bruce Stevens, Drawing — ACCOUNT NO. 32

| DATE | ITEMS | POST. REF. | DEBIT | DATE | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|
| 19-- Apr. 30 | | C42 | 1600 00 | | | | |

GENERAL LEDGER

Sales — ACCOUNT NO. 41

| DATE | ITEMS | POST. REF. | DEBIT | DATE | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|
| | | | | 19-- Mar. 31 | Balance | ✓ | 7105 00 |
| | | | | Apr. 30 | | C42 | 2000 00 |
| | | | | | | | 9105 00 |

Feed Expense — ACCOUNT NO. 51

| DATE | ITEMS | POST. REF. | DEBIT | DATE | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|
| Feb. 28 | | C40 | 400 00 | | | | |
| Mar. 31 | | C41 | 300 00 | | | | |
| Apr. 30 | | C42 | 180 00 | | | | |
| | | | 888 00 | | | | |

Insurance Expense — ACCOUNT NO. 52

| DATE | ITEMS | POST. REF. | DEBIT | DATE | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|
| 19-- Jan. 31 | Balance | ✓ | 130 00 | | | | |

Interest Expense — ACCOUNT NO. 53

| DATE | ITEMS | POST. REF. | DEBIT | DATE | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|
| 19-- Jan. 31 | | C39 | 500 00 | | | | |
| Feb. 28 | | C40 | 500 00 | | | | |
| Mar. 31 | | C41 | 500 00 | | | | |
| Apr. 30 | | C42 | 500 00 | | | | |
| | | | 2 500 00 | | | | |

GENERAL LEDGER

## Labor Expense

ACCOUNT NO. 54

| DATE | ITEMS | POST. REF. | DEBIT | DATE | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|
| 19-- Jan. 31 | | C39 | 600 00 | | | | |
| Feb. 28 | | C40 | 600 00 | | | | |
| Mar. 31 | | C41 | 600 00 | | | | |
| Apr. 30 | | C42 | 600 00 | | | | |
| | | | 2 600 00 | | | | |

## Machine Rental Expense

ACCOUNT NO. 55

| DATE | ITEMS | POST. REF. | DEBIT | DATE | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|
| 19-- Apr. 30 | | C42 | 140 00 | | | | |

## Supplies Expense

ACCOUNT NO. 56

| DATE | ITEMS | POST. REF. | DEBIT | DATE | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|
| 19-- Feb. 28 | Balance | ✓ | 290 00 | | | | |
| Mar. 31 | | | 172 00 | | | | |
| Apr. 30 | | | 165 00 | | | | |
| | | | 637 00 | | | | |

## Taxes Expense

ACCOUNT NO. 57

| DATE | ITEMS | POST. REF. | DEBIT | DATE | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|
| 19-- Jan. 31 | Balance | ✓ | 140 00 | | | | |

GENERAL LEDGER

Utilities Expense — ACCOUNT NO. 58

| DATE | ITEMS | POST. REF. | DEBIT | DATE | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|
| 19-- Jan. 31 | | C39 | 40 00 | | | | |
| Feb. 28 | | C40 | 38 00 | | | | |
| Mar. 31 | | C41 | 42 00 | | | | |
| Apr. 30 | | C42 | 40 00 | | | | |
| | | | 160 00 | | | | |

Veterinary and Medicine Expense — ACCOUNT NO. 59

| DATE | ITEMS | POST. REF. | DEBIT | DATE | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|
| 19-- Jan. 31 | | C39 | 80 00 | | | | |
| Feb. 28 | | C40 | 15 00 | | | | |
| Mar. 31 | | C41 | 5 00 | | | | |
| Apr. 30 | | C42 | 18 00 | | | | |
| | | | 118 00 | | | | |

ACCOUNT NO. _____

| DATE | ITEMS | POST. REF. | DEBIT | DATE | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

ACCOUNT NO. _____

| DATE | ITEMS | POST. REF. | DEBIT | DATE | ITEMS | POST. REF. | CREDIT |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

LESSON THIRTEEN NAME_____

POSTTEST DATE_____

1. List two subsidiary ledgers and their controlling accounts.

   a. Subsidiary ledgers

      (1)

      (2)

   b. Controlling accounts

      (1)

      (2)

2. List the five steps in posting the individual entries and special columns from the combination journal to the ledgers.

   a.

   b.

   c.

   d.

   e.

___3. Post to the appropriate ledgers those accounts that appear in the combination journal.

Page 5

## COMBINATION JOURNAL

| Cash Debit | Cash Credit | Date | Account Title | Doc. No. | P.R. | General Debit | General Credit |
|---|---|---|---|---|---|---|---|
| | | Oct. 1 | Cash Balance $10,250.00 | | ✓ | | |
| 660000 | | 1 | John Norman, Capital | R10 | | | 660000 |
| | | 2 | Cole Furniture Co. | P31 | | | |
| | 81900 | 2 | Office Equipment | Ck20 | | 81900 | |
| | | 3 | Richard Foster | S41 | | | |
| 128700 | | 4 | ✓ | R11 | | | |
| | 22500 | 6 | Rent Expense | Ck21 | | 22500 | |
| | 140000 | 7 | ✓ | Ck22 | | | |
| 56500 | | 8 | ✓ | R12 | | | |
| | | 9 | Jim Martin | S42 | | | |
| | | 10 | Ace Furniture Co. | P32 | | | |
| | 29000 | 11 | Cole Furniture Co | Ck23 | | | |
| 64300 | | 12 | ✓ | R13 | | | |
| | 4200 | 14 | Office Supplies | Ck24 | | 4200 | |
| 40000 | | 17 | Richard Foster | R14 | | | |
| | | 18 | Mary Williams | S43 | | | |
| 13200 | | 20 | Jim Martin | R15 | | | |
| | 59000 | 21 | Ace Furniture | Ck25 | | | |
| | 12800 | 24 | Delivery Expense | Ck26 | | 12800 | |
| | 5600 | 25 | Advertising Expense | Ck27 | | 5600 | |
| | | 27 | Cole Furniture | P33 | | | |
| 52300 | | 28 | ✓ | R16 | | | |
| | | 29 | Richard Foster | S44 | | | |
| | 4300 | 29 | Delivery Expense | Ck28 | | 4300 | |
| | | 30 | Jim Martin | S45 | | | |
| 61300 | | | ✓ | R17 | | | |
| 1076300 | 359300 | 31 | Totals | | | 131200 | 660000 |

40

FOR MONTH OF October 19-- Page 5

| | 5 | 6 | 7 | 8 | 9 | 10 | |
|---|---|---|---|---|---|---|---|
| | Accounts Receivable Debit | Accounts Receivable Credit | Sales Credit | Accounts Payable Debit | Accounts Payable Credit | Purchases Debit | |
| 1 | | | | | | | 1 |
| 2 | | | | | | | 2 |
| 3 | | | | | 324000 | 324000 | 3 |
| 4 | | | | | | | 4 |
| 5 | 137500 | | 137500 | | | | 5 |
| 6 | | | 128700 | | | | 6 |
| 7 | | | | | | | 7 |
| 8 | | | | | | 140000 | 8 |
| 9 | | | 56500 | | | | 9 |
| 10 | 43000 | | 43000 | | | | 10 |
| 11 | | | | | 130000 | 130000 | 11 |
| 12 | | | | 29000 | | | 12 |
| 13 | | | 64300 | | | | 13 |
| 14 | | | | | | | 14 |
| 15 | | 40000 | | | | | 15 |
| 16 | 37900 | | 37900 | | | | 16 |
| 17 | | 13200 | | | | | 17 |
| 18 | | | | 59000 | | | 18 |
| 19 | | | | | | | 19 |
| 20 | | | | | | | 20 |
| 21 | | | | | 87100 | 87100 | 21 |
| 22 | | | 53200 | | | | 22 |
| 23 | 6950 | | 6950 | | | | 23 |
| 24 | | | | | | | 24 |
| 25 | 22900 | | 22900 | | | | 25 |
| 26 | | | 61300 | | | | 26 |
| 27 | 248250 | 53200 | 611350 | 88000 | 541100 | 681100 | 27 |
| 28 | | | | | | | 28 |
| 29 | | | | | | | 29 |
| 30 | | | | | | | 30 |
| 31 | | | | | | | 31 |
| 32 | | | | | | | 32 |
| 33 | | | | | | | 33 |
| 34 | | | | | | | 34 |
| 35 | | | | | | | 35 |
| 36 | | | | | | | 36 |

GENERAL LEDGER

Cash ACCOUNT NO. 11

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|
| | | | | | | |

Accounts Receivable ACCOUNT NO. 12

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|
| | | | | | | |

Office Supplies ACCOUNT NO. 13

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|
| | | | | | | |

Office Equipment ACCOUNT NO. 14

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|
| | | | | | | |

GENERAL LEDGER

Accounts Payable ACCOUNT NO. 21

| DATE | | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

John Norman, Capital ACCOUNT NO. 31

| DATE | | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

Sales ACCOUNT NO. 41

| DATE | | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

Purchases ACCOUNT NO. 51

| DATE | | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

GENERAL LEDGER

Advertising Expense — ACCOUNT NO. 61

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|
| | | | | | | |

Delivery Expense — ACCOUNT NO. 62

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|
| | | | | | | |

Rent Expense — ACCOUNT NO. 63

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|
| | | | | | | |

ACCOUNT NO.

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|---|---|---|---|---|---|---|
| | | | | | | |

ACCOUNTS RECEIVABLE LEDGER

Name Foster, Richard
Address 66 Russell St. City

| DATE | ITEMS | Post. Ref. | DEBIT | CREDIT | DEBIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

Name Martin, Jim
Address 34 Hardy Lane City

| DATE | ITEMS | Post. Ref. | DEBIT | CREDIT | DEBIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

Name Williams, Mary
Address P.O. Box 73 City

| DATE | ITEMS | Post. Ref. | DEBIT | CREDIT | DEBIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

ACCOUNTS PAYABLE LEDGER

Name Ace Furniture

Address 807 Columbus Dr City

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | CREDIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

Name Cole Furniture

Address 1024 Claremont City

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | CREDIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

Name

Address

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | CREDIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

Name

Address

| DATE | ITEMS | POST. REF. | DEBIT | CREDIT | CREDIT BALANCE |
|---|---|---|---|---|---|
| | | | | | |

4. Prepare a schedule of accounts receivable and accounts payable for the Russ Allen Company.

ACCOUNTS RECEIVABLE LEDGER

Name Jerry Ferguson
Address 4217 N. 49 Ave

| DATE | | ITEMS | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|---|---|---|---|---|---|---|
| 19-- Nov. | 3 | | C6 | 375 00 | | 375 00 |
| | 17 | | C6 | | 100 00 | 275 00 |
| | 29 | | C7 | 69 50 | | 344 50 |

Name Lloyd Herdman
Address 3341 N. 40 Ave.

| DATE | | ITEMS | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|---|---|---|---|---|---|---|
| 19-- Nov. | 18 | | C6 | 397 00 | | 397 00 |

Name Rodney Richmond
Address 409 N 97 St.

| DATE | | ITEMS | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|---|---|---|---|---|---|---|
| Nov. | 9 | | C6 | 130 00 | | 130 00 |
| | 20 | | C7 | | 130 00 | — |
| | 30 | | C7 | 129 00 | | 129 00 |

ACCOUNTS RECEIVABLE LEDGER

Name Jim Stewart

Address 3919 S. 3 Ave.

| DATE | | ITEMS | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|---|---|---|---|---|---|---|
| 19-- Nov. | 1 | Balance | ✓ | | | 325000 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Name

Address

| DATE | | ITEMS | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Name

Address

| DATE | | ITEMS | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

ACCOUNTS PAYABLE LEDGER

Name John Glasgow
Address 333 E. Mulberry Dr.

| DATE | | ITEMS | POST. REF. | DEBIT | CREDIT | CREDIT BALANCE |
|---|---|---|---|---|---|---|
| 19-- Nov. | 10 | | C6 | | 130000 | 130000 |
| | 21 | | C7 | 60000 | | 70000 |

Name Glendale Sports Center
Address 5134 W. Glendale Ave.

| DATE | | ITEMS | POST. REF. | DEBIT | CREDIT | CREDIT BALANCE |
|---|---|---|---|---|---|---|
| 19-- Nov. | 2 | | C6 | | 30000 | 30000 |
| | 8 | | C7 | | 80000 | 110000 |

Name Ben Hamby
Address 3632 W. Pierson

| DATE | | ITEMS | POST. REF. | DEBIT | CREDIT | CREDIT BALANCE |
|---|---|---|---|---|---|---|
| 19-- Nov. | 10 | | C6 | | 48500 | 48500 |
| | 29 | | C7 | 48500 | | — |

Name Carol Herd
Address 12642 N. 24 St.

| DATE | | ITEMS | POST. REF. | DEBIT | CREDIT | CREDIT BALANCE |
|---|---|---|---|---|---|---|
| 19-- Nov. | 2 | | C6 | | 64200 | 64200 |
| | 20 | | C7 | 64200 | | — |
| | 30 | | C7 | | 12500 | 12500 |

5. Locate and correct the error(s) either in the trial balance or ledger accounts.

Bruce Electric Co.
Work Sheet
For Month Ending December 31, 19--

| Account Title | A. N. | 1 Trial Balance Debit | 2 Trial Balance Credit | 3 Adjustments Debit | 4 Adjustments Credit | 5 Income Statement Debit | 6 Income Statement Credit | 7 Balance Sheet Debit | 8 Balance Sheet Credit |
|---|---|---|---|---|---|---|---|---|---|
| Cash | 11 | 4587 50 | | | | | | | |
| Accounts Receivable | 12 | 4554 33 | | | | | | | |
| Merchandise Inv. | 13 | 151 96 42 | | | | | | | |
| Supplies | 14 | 464 00 | | | | | | | |
| Prepaid Insurance | 15 | 209 00 | | | | | | | |
| Accounts Payable | 21 | | 1507 19 | | | | | | |
| J. J. Bruce, Capital | 31 | | 18201 54 | | | | | | |
| J. J. Bruce, Drawing | 32 | 331 06 | | | | | | | |
| Income & Exp. Sum'y | 33 | | | | | | | | |
| Sales | 41 | | 10781 08 | | | | | | |
| Purchases | 51 | 4095 62 | | | | | | | |
| Delivery Expense | 61 | 248 52 | | | | | | | |
| Insurance Expense | 62 | | | | | | | | |
| Misc. Expense | 63 | 26 36 | | | | | | | |
| Rent Expense | 64 | 170 00 | | | | | | | |
| Salary Expense | 65 | 526 00 | | | | | | | |
| Supplies Expense | 66 | | | | | | | | |
| | | 30408 81 | 30408 81 | | | | | | |

54

52

POSITEST (CONTINUED)

| CASH | |
|---|---|
| 4,587.50 | |

| ACCOUNTS PAYABLE | |
|---|---|
| | 1,507.19 |

| ACC'T RECEIVABLE | |
|---|---|
| 4,554.33 | |

| J. J. BRUCE CAPITAL | |
|---|---|
| | 18,201.54 |

| MERCHANDISE INVENTORY | |
|---|---|
| 15,196.42 | |

| J. J. BRUCE DRAWING | |
|---|---|
| 331.06 | |

| PREPAID INSURANCE | |
|---|---|
| 290.00 | |

| INCOME & EXPENSE SUM. | |
|---|---|
| | |

| SUPPLIES | |
|---|---|
| 464.00 | |

| | |
|---|---|
| | |

SALES

| | |
|---|---|
| | 10,781.08 |

| | |
|---|---|
| | |

PURCHASES

| | |
|---|---|
| 4,095.62 | |

| | |
|---|---|
| | |

DELIVERY EXPENSE

| | |
|---|---|
| 248.52 | |

RENT EXPENSE

| | |
|---|---|
| 170.00 | |

INSURANCE EXPENSE

| | |
|---|---|
| | |

SALARY EXPENSE

| | |
|---|---|
| 526.00 | |

MISCELLANEOUS EXP.

| | |
|---|---|
| 26.36 | |

SUPPLIES EXPENSE

| | |
|---|---|
| | |

POSTTEST (Continued)

| | Account Title | A. N. | 1 Trial Balance Debit | 2 Trial Balance Credit | 3 Adjustments Debit | 4 Adjustments Credit | 5 Income Statement Debit | 6 Income Statement Credit | 7 Balance Sheet Debit | 8 Balance Sheet Credit | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | 1 |
| 2 | | | | | | | | | | | 2 |
| 3 | | | | | | | | | | | 3 |
| 4 | | | | | | | | | | | 4 |
| 5 | | | | | | | | | | | 5 |
| 6 | | | | | | | | | | | 6 |
| 7 | | | | | | | | | | | 7 |
| 8 | | | | | | | | | | | 8 |
| 9 | | | | | | | | | | | 9 |
| 10 | | | | | | | | | | | 10 |
| 11 | | | | | | | | | | | 11 |
| 12 | | | | | | | | | | | 12 |
| 13 | | | | | | | | | | | 13 |
| 14 | | | | | | | | | | | 14 |
| 15 | | | | | | | | | | | 15 |
| 16 | | | | | | | | | | | 16 |
| 17 | | | | | | | | | | | 17 |
| 18 | | | | | | | | | | | 18 |
| 19 | | | | | | | | | | | 19 |
| 20 | | | | | | | | | | | 20 |
| 21 | | | | | | | | | | | 21 |
| 22 | | | | | | | | | | | 22 |
| 23 | | | | | | | | | | | 23 |
| 24 | | | | | | | | | | | 24 |
| 25 | | | | | | | | | | | 25 |

LESSON FOURTEEN NAME_____

PRETEST DATE_____

1. List four steps for opening and depositing money to a checking account.

   a.

   b.

   c.

   d.

2. Fill out the stub first, and then the check, with the following information:

| | |
|---|---|
| Number. . . . . | 52 |
| Amount. . . . . | $8.00 |
| Date. . . . . | April 5, 19__ |
| To. . . . . | Jan's Dress Shop |
| For . . . . . | Clothes |
| Balance brought forward . . | $70.00 |
| Amount deposited. . . . . | $32.00 |
| Total . . . . . | Determine |
| Amount this check . . . . . | $8.00 |
| Balance carried forward . . | Determine |
| Payee . . . . . | Student's name |

PRETEST (Continued)

Lesson 14

Name _____ Date _____ Class _____

No. ____ Date ____ 19 ____ $ ____

To ____

For ____

BAL BRO'T FOR'D
DEPOSITED ... 19 DATE
TOTAL ....
AMT THIS CHECK ....
BAL CAR'D FOR'D ....

No. ____

64-515
612

____ 19 ____

Pay to the order of ____ $ ____

____ Dollars

CITIZENS BANK OF AUGUSTA
Augusta, Georgia 30902

⑆612⑈515⑆ ⑆162⑈0067⑈04⑆

No. ____ Date ____ 19 ____ $ ____

To ____

For ____

BAL BRO'T FOR'D
DEPOSITED ... 19 DATE
TOTAL ....
AMT THIS CHECK ....
BAL CAR'D FOR'D ....

No. ____

64-515
612

____ 19 ____

Pay to the order of ____ $ ____

____ Dollars

CITIZENS BANK OF AUGUSTA
Augusta, Georgia 30902

⑆612⑈515⑆ ⑆162⑈0067⑈04⑆

No. ____ Date ____ 19 ____ $ ____

To ____

For ____

BAL BRO'T FOR'D
DEPOSITED ... 19 DATE
TOTAL ....
AMT THIS CHECK ....
BAL CAR'D FOR'D ....

No. ____

64-515
612

____ 19 ____

Pay to the order of ____ $ ____

____ Dollars

CITIZENS BANK OF AUGUSTA
Augusta, Georgia 30902

⑆612⑈515⑆ ⑆162⑈0067⑈04⑆

No. ____ Date ____ 19 ____ $ ____

To ____

For ____

BAL BRO'T FOR'D
DEPOSITED ... 19 DATE
TOTAL ....
AMT THIS CHECK ....
BAL CAR'D FOR'D ....

No. ____

64-515
612

____ 19 ____

Pay to the order of ____ $ ____

____ Dollars

CITIZENS BANK OF AUGUSTA
Augusta, Georgia 30902

⑆612⑈515⑆ ⑆162⑈0067⑈04⑆

3. List the six steps used in reconciling a bank statement.

   a.

   b.

   c.

   d.

   e.

   f.

Reconciling a Bank Statement for an Individual

The following information relates to the bank account and the cash records of Paul LaFond for December of the current year:

Bank balance, December 31, as shown on the bank statement . . . . . .$882.20

Cash balance, December 31, as shown on the stub for the last check written in December . . . . . .$750.00

Checks outstanding: No. 751. .$121.60
No. 758. .$ 12.00

Service charge by the bank as recorded on the December 31 bank statement . . . . . .$ 1.40

4. Prepare the reconciliation of Mr. LaFond's bank statement.

On December 1 of the current year, Warren Hanson received from the Valley National Bank his bank statement for June, his canceled checks, and charge slips as follows: a service charge of $2.00 and a charge of $2.50 for collecting a note.

5. Instructions: In a combination journal record the two charge slips. In each case, debit miscellaneous expense. The explanation of the entry should make clear that the first charge slip is for the bank service charge and the second charge slip is for the collection of a note.

Page

COMBINATION JOURNAL

| 1 | 2 | | | | | 3 | 4 | |
|---|---|---|---|---|---|---|---|---|
| Cash | | | | | | General | | |
| Debit | Credit | Date | Account Title | Doc. No. | P.R. | Debit | Credit | |
| 1 | | | | | | | | |
| 2 | | | | | | | | 2 |
| 3 | | | | | | | | 3 |
| 4 | | | | | | | | 4 |
| 5 | | | | | | | | 5 |
| 6 | | | | | | | | 6 |
| 7 | | | | | | | | 7 |
| 8 | | | | | | | | 8 |
| 9 | | | | | | | | 9 |
| 10 | | | | | | | | 10 |
| 11 | | | | | | | | 11 |
| 12 | | | | | | | | 12 |
| 13 | | | | | | | | 13 |
| 14 | | | | | | | | 14 |
| 15 | | | | | | | | 15 |
| 16 | | | | | | | | 16 |
| 17 | | | | | | | | 17 |
| 18 | | | | | | | | 18 |

LESSON FOURTEEN NAME_____

POSTTEST DATE_____

1. List four steps for opening and depositing money to a checking account.

   a.

   b.

   c.

   d.

2. Write a check to the City Water Works for the amount of $15.85.

Valley Central Bank
Mesa, Arizona 85281 _____ 197__

Pay To The Order Of _____ $ _____

_____ Dollars

_____

3. List the six steps used in reconciling a bank statement.

   a.

   b.

   c.

   d.

   e.

   f.

4. Reconcile the following bank statement.

On December 5 of the current year John West received his November bank statement plus a number of canceled checks. Before attempting to reconcile his bank statement, Mr. West gathers the following information:

a. His bank statement shows a service charge of $2.

b. His current checkbook balance is $550.

c. His bank statement shows a balance of $548.

d. His bank statement does not show the deposit of $70 that he made on November 29.

e. His outstanding checks are No. 120, $40; No. 135, $10; No. 140, $20.

Reconciliation of Bank Statement
December 5, 19__

| Balance on Bank Statement December 5, 19__ | | Balance on Check Stub, December 5, 19__ | |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

On September 1 of the current year, Jerry Jobsky received from the First National Bank his statement for July, his canceled checks, and charge slips as follows: a service charge of $2.50 and a charge of $1.50 for collecting a note.

5. Instructions: In a combination journal, record the two charge slips. In each case, debit miscellaneous expense. The explanation of the entry should make clear that the first charge slip is for the bank service charge and the second charge slip is for the collection of a note.

Page

COMBINATION JOURNAL

| 1 | 2 | | | | | | 3 | | 4 | |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash | | | | | | | General | | | |
| Debit | Credit | Date | Account Title | Doc. No. | P.R. | | Debit | | Credit | |
| 1 | | | | | | | | | | 1 |
| 2 | | | | | | | | | | 2 |
| 3 | | | | | | | | | | 3 |
| 4 | | | | | | | | | | 4 |
| 5 | | | | | | | | | | 5 |
| 6 | | | | | | | | | | 6 |
| 7 | | | | | | | | | | 7 |
| 8 | | | | | | | | | | 8 |
| 9 | | | | | | | | | | 9 |
| 10 | | | | | | | | | | 10 |
| 11 | | | | | | | | | | 11 |
| 12 | | | | | | | | | | 12 |
| 13 | | | | | | | | | | 13 |
| 14 | | | | | | | | | | 14 |
| 15 | | | | | | | | | | 15 |
| 16 | | | | | | | | | | 16 |
| 17 | | | | | | | | | | 17 |
| 18 | | | | | | | | | | 18 |

LESSON FIFTEEN NAME_____

PRETEST DATE_____

1. Describe the primary function of the adjusting entries.

2. Describe one reason why an eight-column work sheet is used rather than a six-column work sheet.

3. List three accounts that need adjusting at the end of the fiscal period.

   a.

   b.

   c.

4. List two types of inventory and describe their significance.

   a.

   b.

LESSON FIFTEEN NAME_____

POSTTEST DATE_____

1. Describe the primary function of the adjusting entries.

2. Describe one reason why an eight-column work sheet is used rather than a six-column work sheet.

3. List three accounts that need adjusting at the end of the fiscal period.

a.

b.

c.

4. List two types of inventory and describe their significance.

   a.

   b.

LESSON SIXTEEN NAME_____

PRETEST DATE_____

1. Below are two financial statements. Under each statement, analyze and describe at least five key facts that a businessman would want to know about his business.

   Example: Cash represents 28 per cent of his total assets.

Ray's Insurance Agency
Balance Sheet
October 31, 19--

| | | |
|---|---|---|
| Assets | | |
| Cash | 148000 | |
| Supplies | 45000 | |
| Office Furniture | 320000 | |
| Office Machines | 210000 | |
| Automobile | 340000 | |
| Total Assets | | 1063000 |
| Liabilities | | |
| Accounts Payable | | 520000 |
| Capital | | |
| Jim Ray, Capital | | 543000 |
| Total Liabilities and Capital | | 1063000 |

Interpretation:

a.

b.

c.

d.

e.

Ray's Insurance Agency
Income Statement
For Quarter Ending October 31, 19--

| | | |
|---|---|---|
| Income: | | |
| Premiums Income | | 1060000 |
| Expenses: | | |
| Advertising Expense | 74000 | |
| Automobile Expense | 80000 | |
| Entertainment Expense | 25000 | |
| Misc. Expense | 49000 | |
| Rent Expense | 200000 | |
| Total Expenses | | 428000 |
| Net Income | | 632000 |

Interpretation:

a.

b.

c.

d.

e.

LESSON SIXTEEN NAME_____

POSTTEST DATE_____

1. Below are two financial statements. Under each statement, analyze and describe at least five key facts that a businessman would want to know about his business.

Ed Greenwood Insurance Agency
Balance Sheet
December 31, 19--

| | | |
|---|---|---|
| Assets | | |
| Cash | 2000.00 | |
| Office Supplies | 500.00 | |
| Cleaning Supplies | 150.00 | |
| Prepaid Insurance | 200.00 | |
| Investments | 3500.00 | |
| Automobile | 3800.00 | |
| Office Machines | 2400.00 | |
| Office Furniture | 3000.00 | |
| Total Assets | | 15550.00 |
| Liabilities | | |
| Accounts Payable | | 10050.00 |
| Capital | | |
| Ed Greenwood, Capital | | 5500.00 |
| Total Liabilities and Capital | | 15550.00 |

Interpretation:

a.

b.

c.

d.

e.

Ed Greenwood Insurance Agency
Income Statement
For Year Ended December 31, 19--

| | | |
|---|---|---|
| Income: | | |
| Premiums Income | | 2480000 |
| Expenses | | |
| Advertising Expense | 80000 | |
| Automobile Expense | 100000 | |
| Cleaning Expense | 50000 | |
| Depreciation Expense | 60000 | |
| Entertainment Expense | 40000 | |
| Miscellaneous Expense | 50000 | |
| Rent Expense | 300000 | |
| Salary Expense | 600000 | |
| Utilities Expense | 110000 | |
| Supplies Expense | 70000 | |
| Total Expenses | | 1460000 |
| Net Income | | 1020000 |

Interpretation:

a.

b.

c.

d.

e.

LESSON SEVENTEEN NAME_____

PRETEST DATE_____

Give one example each of an income, expense, and proprietorship account that should be closed at the end of the year.

1.

2.

3.

LESSON SEVENTEEN NAME_____

POSTTEST DATE_____

Give one example each of an income, expense, and proprietorship account that should be closed at the end of the year.

1.

2.

3.

LESSON EIGHTEEN NAME_____

PRETEST DATE_____

1. Describe a need for and list three steps in the procedure for obtaining a social security card.

PRETEST
(Continued)

Lesson 18

David B. Johnson, a single 16-year-old student, has just received his first job. He lives at 1422 E. Manhatton Drive, Tempe, Arizona 85282. His social security number is 471-40-8067. He anticipates an income of $900 for this year.

2. Instructions: Examine the three forms below, then complete and justify the form he would use.

1

**WAGE AND TAX STATEMENT 1972**
(For use in States or Cities authorizing combined form)

Employer's State Identification Number

Copy A—For Internal Revenue Service Center

Type or print EMPLOYER'S Federal identification number, name, and address above.

| FEDERAL INCOME TAX INFORMATION | | | SOCIAL SECURITY INFORMATION | | STATUS |
|---|---|---|---|---|---|
| Federal income tax withheld | Wages paid subject to withholding in 1972 [1] | Other compensation paid in 1972 [2] | FICA employee tax withheld [3] | Total FICA wages paid in 1972 [4] | 1. Single 2. Married * ** |

EMPLOYEE'S social security number ▶

| Name of State | State Form No. | State income tax withheld |
|---|---|---|
| Name of City | City Form No. | City income tax withheld |

*See Circ. E for sick pay reporting. **Gross wages for State if different from Federal.
[1] Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.
[2] Report salary or other employee compensation which was not subject to withholding.
[3] The social security (FICA) rate of 5.2% includes .6% for Hospital Insurance Benefits and 4.6% for old-age, survivors, and disability insurance.
[4] Includes tips reported by employee.

Type or print EMPLOYEE'S name and address (including ZIP code) above.

Uncollected Employee Tax on Tips . . . $

FORM W-2 Department of the Treasury, Internal Revenue Service

EMPLOYER: See instructions on back of Copy D.

Form **W-4**
(Rev. Aug. 1972)
Department of the Treasury
Internal Revenue Service

## Employee's Withholding Allowance Certificate

(This certificate is for income tax withholding purposes only; it will remain in effect until you change it.)

Type or print your full name

Your social security number

Home address (Number and street or rural route)

Marital status
☐ Single ☐ Married
(If married but legally separated, or wife (husband) is a nonresident alien, check the single block.)

City or town, State and ZIP code

1 Total number of allowances you are claiming . . . . . .

2 Additional amount, if any, you want deducted from each pay (if your employer agrees) . . . . . $

I certify that to the best of my knowledge and belief, the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled.

Signature ▶ ..... Date ▶ ..... 19.....

PRETEST
(Continued)

Lesson 18

Form **W-4E**

Department of the Treasury
Internal Revenue Service

## Exemption From Withholding
### (of Federal Income Tax)

**For use by employees who incurred no tax liability in 1972 and anticipate no tax liability for 1973**

**1973**

| Type or print full name | Social Security Number | Expiration date (see instructions and enter date) |
|---|---|---|
| | | |

Home address (Number and Street)

City, State, and ZIP Code

**Employee.**—File this certificate with your employer. Otherwise he must withhold Federal income tax from your wages.

**Employer.**—Keep this certificate with your records. This certificate may be used instead of Form W-4 by those employees qualified to claim the exemption.

**Employee's certification.**—Under penalties of perjury, I certify that I incurred no liability for Federal income tax for 1972 and that I anticipate that I will incur no liability for Federal income tax for 1973.

(Signature)

(Date)

Justification for Use:

3. Define the following terms:

   a. FICA tax:

   b. Federal unemployment tax:

   c. State unemployment tax:

4. List four steps to complete the payroll, giving the form necessary for each step.

   a.

   b.

   c.

   d.

LESSON EIGHTEEN NAME_____

PRETEST DATE_____

PART I

The total earnings of Debra Richardson for the 13 weeks in the quarterly period July through September of the current year are given below, together with the deductions for hospital insurance.

5. Instructions: Complete the employees earnings record for Debra Richardson for the third quarter of the current year.

   In addition to her deductions for hospitalization insurance, the following deductions for taxes should be made:

   a. A deduction of 5.85% of her total earnings each week is to be made for FICA taxes.

   b. A deduction is to be made from her total earnings each week for her income tax withheld. Miss Richardson claims only one withholding exemption for herself. She is single.

## EARNINGS RECORD

| Pay Week | Per. End | Total Earnings | Deductions: Inc. Tax | Deductions: FICA Tax | Deductions: Hosp. Ins. | Deductions: Other | Deductions: Total | Net Pay | Acc. Tot. 3480 80 |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 7/6 | 8500 | | | 600 | | | | |
| 2 | 7/13 | 8600 | | | | | | | |
| 3 | 7/20 | 8700 | | | | | | | |
| 4 | 7/27 | 8500 | | | | | | | |
| 5 | 8/3 | 8700 | | | 600 | | | | |
| 6 | 8/10 | 8600 | | | | | | | |
| 7 | 8/17 | 8700 | | | | | | | |
| 8 | 8/24 | 8500 | | | | | | | |
| 9 | 8/31 | 8700 | | | | | | | |
| 10 | 9/7 | 8600 | | | 600 | | | | |
| 11 | 9/14 | 8500 | | | | | | | |
| 12 | 9/21 | 8600 | | | | | | | |
| 13 | 9/28 | 8700 | | | | | | | |
| Quarter Tot. | | | | | | | | | |

# Social Security Employee Tax Table—Continued

5.85 percent employee tax deductions

| Wages | | Tax to be withheld | Wages | | Tax to be withheld | Wages | | Tax to be withheld | Wages | | Tax to be withheld |
|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | | At least | But less than | | At least | But less than | | At least | But less than | |
| $44.36 | $44.53 | $2.60 | $55.48 | $55.65 | $3.25 | $66.59 | $66.76 | $3.90 | $77.70 | $77.87 | $4.55 |
| 44.53 | 44.71 | 2.61 | 55.65 | 55.82 | 3.26 | 66.76 | 66.93 | 3.91 | 77.87 | 78.04 | 4.56 |
| 44.71 | 44.88 | 2.62 | 55.82 | 55.99 | 3.27 | 66.93 | 67.10 | 3.92 | 78.04 | 78.21 | 4.57 |
| 44.88 | 45.05 | 2.63 | 55.99 | 56.16 | 3.28 | 67.10 | 67.27 | 3.93 | 78.21 | 78.38 | 4.58 |
| 45.05 | 45.22 | 2.64 | 56.16 | 56.33 | 3.29 | 67.27 | 67.44 | 3.94 | 78.38 | 78.55 | 4.59 |
| 45.22 | 45.39 | 2.65 | 56.33 | 56.50 | 3.30 | 67.44 | 67.61 | 3.95 | 78.55 | 78.72 | 4.60 |
| 45.39 | 45.56 | 2.66 | 56.50 | 56.67 | 3.31 | 67.61 | 67.78 | 3.96 | 78.72 | 78.89 | 4.61 |
| 45.56 | 45.73 | 2.67 | 56.67 | 56.84 | 3.32 | 67.78 | 67.95 | 3.97 | 78.89 | 79.06 | 4.62 |
| 45.73 | 45.90 | 2.68 | 56.84 | 57.01 | 3.33 | 67.95 | 68.12 | 3.98 | 79.06 | 79.24 | 4.63 |
| 45.90 | 46.07 | 2.69 | 57.01 | 57.18 | 3.34 | 68.12 | 68.30 | 3.99 | 79.24 | 79.41 | 4.64 |
| 46.07 | 46.24 | 2.70 | 57.18 | 57.36 | 3.35 | 68.30 | 68.47 | 4.00 | 79.41 | 79.58 | 4.65 |
| 46.24 | 46.42 | 2.71 | 57.36 | 57.53 | 3.36 | 68.47 | 68.64 | 4.01 | 79.58 | 79.75 | 4.66 |
| 46.42 | 46.59 | 2.72 | 57.53 | 57.70 | 3.37 | 68.64 | 68.81 | 4.02 | 79.75 | 79.92 | 4.67 |
| 46.59 | 46.76 | 2.73 | 57.70 | 57.87 | 3.38 | 68.81 | 68.98 | 4.03 | 79.92 | 80.09 | 4.68 |
| 46.76 | 46.93 | 2.74 | 57.87 | 58.04 | 3.39 | 68.98 | 69.15 | 4.04 | 80.09 | 80.26 | 4.69 |
| 46.93 | 47.10 | 2.75 | 58.04 | 58.21 | 3.40 | 69.15 | 69.32 | 4.05 | 80.26 | 80.43 | 4.70 |
| 47.10 | 47.27 | 2.76 | 58.21 | 58.38 | 3.41 | 69.32 | 69.49 | 4.06 | 80.43 | 80.60 | 4.71 |
| 47.27 | 47.44 | 2.77 | 58.38 | 58.55 | 3.42 | 69.49 | 69.66 | 4.07 | 80.60 | 80.77 | 4.72 |
| 47.44 | 47.61 | 2.78 | 58.55 | 58.72 | 3.43 | 69.66 | 69.83 | 4.08 | 80.77 | 80.95 | 4.73 |
| 47.61 | 47.78 | 2.79 | 58.72 | 58.89 | 3.44 | 69.83 | 70.00 | 4.09 | 80.95 | 81.12 | 4.74 |
| 47.78 | 47.95 | 2.80 | 58.89 | 59.06 | 3.45 | 70.00 | 70.18 | 4.10 | 81.12 | 81.29 | 4.75 |
| 47.95 | 48.12 | 2.81 | 59.06 | 59.24 | 3.46 | 70.18 | 70.35 | 4.11 | 81.29 | 81.46 | 4.76 |
| 48.12 | 48.30 | 2.82 | 59.24 | 59.41 | 3.47 | 70.35 | 70.52 | 4.12 | 81.46 | 81.63 | 4.77 |
| 48.30 | 48.47 | 2.83 | 59.41 | 59.58 | 3.48 | 70.52 | 70.69 | 4.13 | 81.63 | 81.80 | 4.78 |
| 48.47 | 48.64 | 2.84 | 59.58 | 59.75 | 3.49 | 70.69 | 70.86 | 4.14 | 81.80 | 81.97 | 4.79 |
| 48.64 | 48.81 | 2.85 | 59.75 | 59.92 | 3.50 | 70.86 | 71.03 | 4.15 | 81.97 | 82.14 | 4.80 |
| 48.81 | 48.98 | 2.86 | 59.92 | 60.09 | 3.51 | 71.03 | 71.20 | 4.16 | 82.14 | 82.31 | 4.81 |
| 48.98 | 49.15 | 2.87 | 60.09 | 60.26 | 3.52 | 71.20 | 71.37 | 4.17 | 82.31 | 82.48 | 4.82 |
| 49.15 | 49.32 | 2.88 | 60.26 | 60.43 | 3.53 | 71.37 | 71.54 | 4.18 | 82.48 | 82.65 | 4.83 |
| 49.32 | 49.49 | 2.89 | 60.43 | 60.60 | 3.54 | 71.54 | 71.71 | 4.19 | 82.65 | 82.83 | 4.84 |
| 49.49 | 49.66 | 2.90 | 60.60 | 60.77 | 3.55 | 71.71 | 71.89 | 4.20 | 82.83 | 83.00 | 4.85 |
| 49.66 | 49.83 | 2.91 | 60.77 | 60.95 | 3.56 | 71.89 | 72.06 | 4.21 | 83.00 | 83.17 | 4.86 |
| 49.83 | 50.00 | 2.92 | 60.95 | 61.12 | 3.57 | 72.06 | 72.23 | 4.22 | 83.17 | 83.34 | 4.87 |
| 50.00 | 50.18 | 2.93 | 61.12 | 61.29 | 3.58 | 72.23 | 72.40 | 4.23 | 83.34 | 83.51 | 4.88 |
| 50.18 | 50.35 | 2.94 | 61.29 | 61.46 | 3.59 | 72.40 | 72.57 | 4.24 | 83.51 | 83.68 | 4.89 |
| 50.35 | 50.52 | 2.95 | 61.46 | 61.63 | 3.60 | 72.57 | 72.74 | 4.25 | 83.68 | 83.85 | 4.90 |
| 50.52 | 50.69 | 2.96 | 61.63 | 61.80 | 3.61 | 72.74 | 72.91 | 4.26 | 83.85 | 84.02 | 4.91 |
| 50.69 | 50.86 | 2.97 | 61.80 | 61.97 | 3.62 | 72.91 | 73.08 | 4.27 | 84.02 | 84.19 | 4.92 |
| 50.86 | 51.03 | 2.98 | 61.97 | 62.14 | 3.63 | 73.08 | 73.25 | 4.28 | 84.19 | 84.36 | 4.93 |
| 51.03 | 51.20 | 2.99 | 62.14 | 62.31 | 3.64 | 73.25 | 73.42 | 4.29 | 84.36 | 84.53 | 4.94 |
| 51.20 | 51.37 | 3.00 | 62.31 | 62.48 | 3.65 | 73.42 | 73.59 | 4.30 | 84.53 | 84.71 | 4.95 |
| 51.37 | 51.54 | 3.01 | 62.48 | 62.65 | 3.66 | 73.59 | 73.77 | 4.31 | 84.71 | 84.88 | 4.96 |
| 51.54 | 51.71 | 3.02 | 62.65 | 62.83 | 3.67 | 73.77 | 73.94 | 4.32 | 84.88 | 85.05 | 4.97 |
| 51.71 | 51.89 | 3.03 | 62.83 | 63.00 | 3.68 | 73.94 | 74.11 | 4.33 | 85.05 | 85.22 | 4.98 |
| 51.89 | 52.06 | 3.04 | 63.00 | 63.17 | 3.69 | 74.11 | 74.28 | 4.34 | 85.22 | 85.39 | 4.99 |
| 52.06 | 52.23 | 3.05 | 63.17 | 63.34 | 3.70 | 74.28 | 74.45 | 4.35 | 85.39 | 85.56 | 5.00 |
| 52.23 | 52.40 | 3.06 | 63.34 | 63.51 | 3.71 | 74.45 | 74.62 | 4.36 | 85.56 | 85.73 | 5.01 |
| 52.40 | 52.57 | 3.07 | 63.51 | 63.68 | 3.72 | 74.62 | 74.79 | 4.37 | 85.73 | 85.90 | 5.02 |
| 52.57 | 52.74 | 3.08 | 63.68 | 63.85 | 3.73 | 74.79 | 74.96 | 4.38 | 85.90 | 86.07 | 5.03 |
| 52.74 | 52.91 | 3.09 | 63.85 | 64.02 | 3.74 | 74.96 | 75.13 | 4.39 | 86.07 | 86.24 | 5.04 |
| 52.91 | 53.08 | 3.10 | 64.02 | 64.19 | 3.75 | 75.13 | 75.30 | 4.40 | 86.24 | 86.42 | 5.05 |
| 53.08 | 53.25 | 3.11 | 64.19 | 64.36 | 3.76 | 75.30 | 75.48 | 4.41 | 86.42 | 86.59 | 5.06 |
| 53.25 | 53.42 | 3.12 | 64.36 | 64.53 | 3.77 | 75.48 | 75.65 | 4.42 | 86.59 | 86.76 | 5.07 |
| 53.42 | 53.59 | 3.13 | 64.53 | 64.71 | 3.78 | 75.65 | 75.82 | 4.43 | 86.76 | 86.93 | 5.08 |
| 53.59 | 53.77 | 3.14 | 64.71 | 64.88 | 3.79 | 75.82 | 75.99 | 4.44 | 86.93 | 87.10 | 5.09 |
| 53.77 | 53.94 | 3.15 | 64.88 | 65.05 | 3.80 | 75.99 | 76.16 | 4.45 | 87.10 | 87.27 | 5.10 |
| 53.94 | 54.11 | 3.16 | 65.05 | 65.22 | 3.81 | 76.16 | 76.33 | 4.46 | 87.27 | 87.44 | 5.11 |
| 54.11 | 54.28 | 3.17 | 65.22 | 65.39 | 3.82 | 76.33 | 76.50 | 4.47 | 87.44 | 87.61 | 5.12 |
| 54.28 | 54.45 | 3.18 | 65.39 | 65.56 | 3.83 | 76.50 | 76.67 | 4.48 | 87.61 | 87.78 | 5.13 |
| 54.45 | 54.62 | 3.19 | 65.56 | 65.73 | 3.84 | 76.67 | 76.84 | 4.49 | 87.78 | 87.95 | 5.14 |
| 54.62 | 54.79 | 3.20 | 65.73 | 65.90 | 3.85 | 76.84 | 77.01 | 4.50 | 87.95 | 88.12 | 5.15 |
| 54.79 | 54.96 | 3.21 | 65.90 | 66.07 | 3.86 | 77.01 | 77.18 | 4.51 | 88.12 | 88.30 | 5.16 |
| 54.96 | 55.13 | 3.22 | 66.07 | 66.24 | 3.87 | 77.18 | 77.36 | 4.52 | 88.30 | 88.47 | 5.17 |
| 55.13 | 55.30 | 3.23 | 66.24 | 66.42 | 3.88 | 77.36 | 77.53 | 4.53 | 88.47 | 88.64 | 5.18 |
| 55.30 | 55.48 | 3.24 | 66.42 | 66.59 | 3.89 | 77.53 | 77.70 | 4.54 | 88.64 | 88.81 | 5.19 |

## SINGLE Persons—WEEKLY Payroll Period

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| | | The amount of income tax to be withheld shall be— | | | | | | | | | | |
| $80 | $82 | $12.00 | $9.10 | $6.50 | $3.90 | $1.80 | $0 | $0 | $0 | $0 | $0 | $0 |
| 82 | 84 | 12.40 | 9.50 | 6.90 | 4.30 | 2.10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 84 | 86 | 12.80 | 9.80 | 7.20 | 4.60 | 2.30 | .30 | 0 | 0 | 0 | 0 | 0 |
| 86 | 88 | 13.20 | 10.20 | 7.60 | 5.00 | 2.60 | .60 | 0 | 0 | 0 | 0 | 0 |
| 88 | 90 | 13.60 | 10.60 | 8.00 | 5.40 | 2.90 | .90 | 0 | 0 | 0 | 0 | 0 |
| 90 | 92 | 14.10 | 11.00 | 8.30 | 5.70 | 3.20 | 1.20 | 0 | 0 | 0 | 0 | 0 |
| 92 | 94 | 14.50 | 11.40 | 8.70 | 6.10 | 3.50 | 1.40 | 0 | 0 | 0 | 0 | 0 |
| 94 | 96 | 14.90 | 11.90 | 9.00 | 6.40 | 3.90 | 1.70 | 0 | 0 | 0 | 0 | 0 |
| 96 | 98 | 15.30 | 12.30 | 9.40 | 6.80 | 4.20 | 2.00 | 0 | 0 | 0 | 0 | 0 |
| 98 | 100 | 15.70 | 12.70 | 9.80 | 7.20 | 4.60 | 2.30 | .30 | 0 | 0 | 0 | 0 |
| 100 | 105 | 16.50 | 13.40 | 10.40 | 7.80 | 5.20 | 2.80 | .80 | 0 | 0 | 0 | 0 |
| 105 | 110 | 17.50 | 14.50 | 11.50 | 8.70 | 6.10 | 3.50 | 1.50 | 0 | 0 | 0 | 0 |
| 110 | 115 | 18.60 | 15.50 | 12.50 | 9.60 | 7.00 | 4.40 | 2.20 | .10 | 0 | 0 | 0 |
| 115 | 120 | 19.60 | 16.60 | 13.60 | 10.50 | 7.90 | 5.30 | 2.90 | .80 | 0 | 0 | 0 |
| 120 | 125 | 20.70 | 17.60 | 14.80 | 11.60 | 8.80 | 6.20 | 3.60 | 1.50 | 0 | 0 | 0 |
| 125 | 130 | 21.70 | 18.70 | 15.70 | 12.60 | 9.70 | 7.10 | 4.50 | 2.20 | .20 | 0 | 0 |
| 130 | 135 | 22.80 | 19.70 | 16.70 | 13.70 | 10.70 | 8.00 | 5.40 | 2.90 | .90 | 0 | 0 |
| 135 | 140 | 23.80 | 20.80 | 17.80 | 14.70 | 11.70 | 8.80 | 6.30 | 3.70 | 1.60 | 0 | 0 |
| 140 | 145 | 24.90 | 21.80 | 18.80 | 15.80 | 12.80 | 9.80 | 7.20 | 4.60 | 2.30 | .30 | 0 |
| 145 | 150 | 25.90 | 22.90 | 19.90 | 16.80 | 13.80 | 10.80 | 8.10 | 5.50 | 3.00 | 1.00 | 0 |
| 150 | 160 | 27.50 | 24.50 | 21.40 | 18.40 | 15.40 | 12.30 | 9.50 | 6.90 | 4.30 | 2.00 | 0 |
| 160 | 170 | 29.60 | 26.60 | 23.50 | 20.50 | 17.50 | 14.40 | 11.40 | 8.70 | 6.10 | 3.50 | 1.40 |
| 170 | 180 | 31.70 | 28.70 | 25.80 | 22.80 | 19.80 | 16.50 | 13.50 | 10.50 | 7.90 | 5.30 | 2.80 |
| 180 | 190 | 33.80 | 30.80 | 27.70 | 24.70 | 21.70 | 18.80 | 15.60 | 12.60 | 9.70 | 7.10 | 4.50 |
| 190 | 200 | 35.90 | 32.90 | 29.60 | 26.60 | 23.60 | 20.70 | 17.70 | 14.70 | 11.70 | 8.90 | 6.30 |
| 200 | 210 | 38.10 | 35.00 | 31.90 | 28.90 | 25.90 | 22.80 | 19.80 | 16.80 | 13.80 | 10.70 | 8.10 |
| 210 | 220 | 40.40 | 37.10 | 34.00 | 31.00 | 28.00 | 24.90 | 21.90 | 18.90 | 15.90 | 12.80 | 9.90 |
| 220 | 230 | 42.70 | 39.30 | 36.10 | 33.10 | 30.10 | 27.00 | 24.00 | 21.00 | 18.00 | 14.90 | 11.90 |
| 230 | 240 | 45.10 | 41.60 | 38.30 | 35.30 | 32.30 | 29.10 | 26.10 | 23.10 | 20.10 | 17.00 | 14.00 |
| 240 | 250 | 47.80 | 43.90 | 40.60 | 37.30 | 34.30 | 31.20 | 28.20 | 25.20 | 22.20 | 19.10 | 16.10 |
| 250 | 260 | 50.50 | 46.00 | 42.50 | 39.30 | 36.30 | 33.30 | 30.30 | 27.30 | 24.30 | 21.20 | 18.20 |
| 260 | 270 | 53.20 | 49.20 | 45.40 | 41.90 | 38.80 | 35.40 | 32.40 | 29.40 | 26.40 | 23.30 | 20.30 |
| 270 | 280 | 55.20 | 52.00 | 48.10 | 44.20 | 40.80 | 37.50 | 34.50 | 31.50 | 28.50 | 25.40 | 22.40 |
| 280 | 290 | 59.30 | 54.00 | 50.00 | 46.00 | 43.00 | 39.70 | 36.60 | 33.60 | 30.60 | 27.50 | 24.50 |
| 290 | 300 | 62.40 | 57.90 | 53.50 | 49.60 | 45.70 | 42.80 | 38.90 | 35.70 | 32.70 | 29.60 | 26.60 |
| 300 | 310 | 65.50 | 61.00 | 56.50 | 52.00 | 48.40 | 44.90 | 41.20 | 37.80 | 34.80 | 31.70 | 28.70 |
| 310 | 320 | 68.20 | 64.10 | 59.60 | 55.10 | 51.10 | 47.90 | 43.50 | 40.10 | 36.90 | 33.80 | 30.80 |
| 320 | 330 | 71.70 | 67.20 | 62.70 | 58.20 | 53.60 | 50.00 | 46.10 | 42.40 | 39.10 | 35.90 | 32.90 |
| 330 | 340 | 74.70 | 70.50 | 65.90 | 61.30 | 56.90 | 52.70 | 48.80 | 44.80 | 41.40 | 38.10 | 35.00 |
| 340 | 350 | 76.80 | 73.40 | 69.50 | 64.40 | 60.00 | 55.20 | 51.00 | 47.20 | 43.70 | 40.40 | 37.10 |
| 350 | 360 | 81.80 | 77.00 | 72.00 | 67.50 | 63.10 | 58.00 | 54.00 | 50.30 | 46.40 | 42.70 | 39.40 |
| 360 | 370 | 85.50 | 80.50 | 75.20 | 70.60 | 66.50 | 61.70 | 57.20 | 53.00 | 49.10 | 45.20 | 41.70 |
| 370 | 380 | 89.00 | 83.60 | 78.80 | 73.70 | 69.20 | 64.00 | 59.30 | 55.90 | 51.80 | 47.90 | 44.00 |
| 380 | 390 | 92.50 | 87.00 | 82.00 | 77.20 | 72.40 | 67.50 | 63.40 | 59.00 | 54.50 | 50.80 | 46.70 |
| 390 | 400 | 96.90 | 90.90 | 85.60 | 80.70 | 75.70 | 71.00 | 66.50 | 62.10 | 57.60 | 53.30 | 49.40 |
| 400 | 410 | 99.90 | 94.80 | 89.20 | 84.00 | 79.20 | 74.10 | 69.60 | 65.20 | 60.70 | 56.20 | 52.10 |
| 410 | 420 | 103.90 | 97.70 | 92.80 | 87.90 | 82.70 | 77.60 | 72.70 | 68.30 | 63.80 | 59.30 | 54.80 |
| 420 | 430 | 108.70 | 101.30 | 96.30 | 91.30 | 85.80 | 81.10 | 76.10 | 71.40 | 66.90 | 62.40 | 57.90 |
| 430 | 440 | 112.60 | 104.80 | 99.80 | 94.70 | 89.70 | 84.60 | 79.60 | 74.50 | 70.00 | 65.50 | 61.00 |
| 440 | 450 | 117.00 | 108.30 | 103.30 | 98.20 | 93.30 | 88.10 | 83.10 | 78.00 | 73.10 | 68.60 | 64.10 |
| 450 | 460 | 118.80 | 111.80 | 106.80 | 101.70 | 96.70 | 91.50 | 86.60 | 81.50 | 76.50 | 71.70 | 67.20 |
| 460 | 470 | 120.30 | 115.20 | 110.30 | 105.20 | 100.20 | 95.10 | 90.10 | 85.00 | 80.00 | 74.90 | 70.30 |
| 470 | 480 | 123.60 | 118.00 | 113.90 | 108.70 | 103.70 | 98.50 | 93.50 | 88.50 | 83.50 | 78.40 | 73.40 |
| 480 | 490 | 127.30 | 122.30 | 117.30 | 112.20 | 107.20 | 102.10 | 97.10 | 92.00 | 87.00 | 81.90 | 76.90 |
| | | The amount of income tax to be withheld shall be— | | | | | | | | | | |
| $490 and over | | 120.10 | 124.00 | 119.00 | 114.00 | 108.90 | 103.90 | 98.90 | 93.50 | 88.70 | 83.70 | 78.60 |

## SINGLE Persons—BIWEEKLY Payroll Period

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| | | The amount of income tax to be withheld shall be— | | | | | | | | | | |
| $0 | $22 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 22 | 24 | .30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 26 | .50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 28 | .80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 30 | 1.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 32 | 1.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 34 | 1.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 36 | 1.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 38 | 2.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 40 | 2.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 42 | 2.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 44 | 3.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 46 | 3.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 48 | 3.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 50 | 3.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | 52 | 4.20 | .10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 54 | 4.50 | .40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 56 | 4.70 | .70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | 58 | 5.00 | 1.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | 60 | 5.30 | 1.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | 62 | 5.60 | 1.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | 64 | 5.90 | 1.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | 66 | 6.10 | 2.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | 68 | 6.40 | 2.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | 70 | 6.70 | 2.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | 72 | 7.00 | 2.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | 74 | 7.40 | 3.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | 76 | 7.80 | 3.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | 78 | 8.10 | 3.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | 80 | 8.50 | 4.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80 | 82 | 8.80 | 4.30 | .30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 82 | 84 | 9.20 | 4.60 | .60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 84 | 86 | 9.60 | 4.90 | .90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86 | 88 | 9.90 | 5.20 | 1.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | 90 | 10.30 | 5.50 | 1.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | 92 | 10.60 | 5.70 | 1.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | 94 | 11.00 | 6.00 | 2.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | 96 | 11.40 | 6.30 | 2.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | 98 | 11.70 | 6.60 | 2.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | 100 | 12.10 | 6.90 | 2.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | 102 | 12.40 | 7.30 | 3.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | 104 | 12.80 | 7.60 | 3.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | 106 | 13.20 | 8.00 | 3.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 | 108 | 13.50 | 8.30 | 3.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108 | 110 | 13.80 | 8.70 | 4.20 | .20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | 112 | 14.20 | 9.10 | 4.50 | .50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112 | 114 | 14.60 | 9.40 | 4.80 | .70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114 | 116 | 15.00 | 9.80 | 5.10 | 1.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116 | 118 | 15.30 | 10.10 | 5.30 | 1.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118 | 120 | 15.70 | 10.50 | 5.60 | 1.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 124 | 16.50 | 11.00 | 6.00 | 2.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 124 | 128 | 17.00 | 11.80 | 6.60 | 2.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | 132 | 17.70 | 12.50 | 7.30 | 3.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | 136 | 18.40 | 13.20 | 8.00 | 3.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 136 | 140 | 19.10 | 13.90 | 8.70 | 4.20 | .20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 144 | 19.80 | 14.60 | 9.40 | 4.80 | .80 | 0 | 0 | 0 | 0 | 0 | 0 |
| 144 | 148 | 20.50 | 15.40 | 10.20 | 5.40 | 1.30 | 0 | 0 | 0 | 0 | 0 | 0 |
| 148 | 152 | 21.40 | 16.10 | 10.90 | 6.20 | 1.90 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | 156 | 22.30 | 16.80 | 11.60 | 6.90 | 2.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| 156 | 160 | 23.20 | 17.50 | 12.30 | 7.10 | 3.00 | 0 | 0 | 0 | 0 | 0 | 0 |

## SINGLE Persons — SEMIMONTHLY Payroll Period

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| | | The amount of income tax to be withheld shall be— | | | | | | | | | | |
| $0 | $24 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 24 | 26 | .30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 28 | .60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 30 | .90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 32 | 1.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 34 | 1.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 36 | 1.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 38 | 2.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 40 | 2.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 42 | 2.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 44 | 2.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 46 | 3.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 48 | 3.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 50 | 3.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | 52 | 3.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 54 | 4.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 56 | 4.50 | .10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | 58 | 4.80 | .40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | 60 | 5.10 | .70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | 62 | 5.30 | 1.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | 64 | 5.60 | 1.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | 66 | 5.90 | 1.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | 68 | 6.20 | 1.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | 70 | 6.50 | 2.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | 72 | 6.70 | 2.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | 74 | 7.00 | 2.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | 76 | 7.30 | 2.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | 78 | 7.70 | 3.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | 80 | 8.00 | 3.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80 | 82 | 8.40 | 3.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 82 | 84 | 8.70 | 4.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 84 | 86 | 9.10 | 4.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86 | 88 | 9.50 | 4.60 | .20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | 90 | 9.80 | 4.90 | .50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | 92 | 10.20 | 5.20 | .80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | 94 | 10.50 | 5.40 | 1.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | 96 | 10.90 | 5.70 | 1.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | 98 | 11.30 | 6.00 | 1.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | 100 | 11.60 | 6.30 | 1.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | 102 | 12.00 | 6.60 | 2.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | 104 | 12.30 | 6.80 | 2.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | 106 | 12.70 | 7.10 | 2.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 | 108 | 13.10 | 7.40 | 3.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108 | 110 | 13.40 | 7.80 | 3.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | 112 | 13.80 | 8.10 | 3.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112 | 114 | 14.10 | 8.50 | 3.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114 | 116 | 14.50 | 8.90 | 4.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116 | 118 | 14.90 | 9.20 | 4.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118 | 120 | 15.20 | 9.60 | 4.70 | .30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 124 | 15.80 | 10.10 | 5.10 | .70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 124 | 128 | 16.50 | 10.80 | 5.70 | 1.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | 132 | 17.20 | 11.60 | 6.20 | 1.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | 136 | 17.90 | 12.30 | 6.80 | 2.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 136 | 140 | 18.60 | 13.00 | 7.40 | 3.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 144 | 19.40 | 13.70 | 8.10 | 3.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 144 | 148 | 20.10 | 14.40 | 8.80 | 4.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 148 | 152 | 20.80 | 15.20 | 9.50 | 4.70 | .30 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | 156 | 21.50 | 15.90 | 10.30 | 5.20 | .90 | 0 | 0 | 0 | 0 | 0 | 0 |
| 156 | 160 | 22.20 | 16.60 | 11.00 | 5.80 | 1.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 164 | 23.10 | 17.30 | 11.70 | 6.30 | 2.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | 168 | 23.90 | 18.00 | 12.40 | 6.90 | 2.50 | 0 | 0 | 0 | 0 | 0 | 0 |
| 168 | 172 | 24.70 | 18.80 | 13.10 | 7.50 | 3.10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 172 | 176 | 25.60 | 19.50 | 13.90 | 8.20 | 3.70 | 0 | 0 | 0 | 0 | 0 | 0 |
| 176 | 180 | 26.40 | 20.20 | 14.60 | 9.00 | 4.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 184 | 27.30 | 20.90 | 15.30 | 9.70 | 4.80 | .40 | 0 | 0 | 0 | 0 | 0 |

## SINGLE Persons—MONTHLY Payroll Period

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| | | The amount of income tax to be withheld shall be— | | | | | | | | | | |
| $0 | $48 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 48 | 52 | .60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 56 | 1.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | 60 | 1.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | 64 | 2.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | 68 | 2.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | 72 | 3.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | 76 | 3.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | 80 | 4.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80 | 84 | 5.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 84 | 88 | 5.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | 92 | 6.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | 96 | 6.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | 100 | 7.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | 104 | 7.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | 108 | 8.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108 | 112 | 9.00 | .20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112 | 116 | 9.50 | .80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116 | 120 | 10.10 | 1.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 124 | 10.70 | 1.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 124 | 128 | 11.20 | 2.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | 132 | 11.80 | 3.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | 136 | 12.30 | 3.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 136 | 140 | 12.90 | 4.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 144 | 13.50 | 4.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 144 | 148 | 14.00 | 5.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 148 | 152 | 14.60 | 5.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | 156 | 15.30 | 6.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 156 | 160 | 16.00 | 7.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 164 | 16.70 | 7.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | 168 | 17.50 | 8.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 168 | 172 | 18.20 | 8.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 172 | 176 | 18.90 | 9.20 | .40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 176 | 180 | 19.60 | 9.80 | 1.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 184 | 20.30 | 10.30 | 1.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | 188 | 21.10 | 10.90 | 2.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 188 | 192 | 21.80 | 11.40 | 2.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 192 | 196 | 22.50 | 12.00 | 3.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 196 | 200 | 23.20 | 12.60 | 3.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 204 | 23.90 | 13.10 | 4.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 204 | 208 | 24.70 | 13.70 | 4.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 208 | 212 | 25.40 | 14.20 | 5.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 212 | 216 | 26.10 | 14.90 | 6.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 216 | 220 | 26.80 | 15.60 | 6.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 224 | 27.50 | 16.30 | 7.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 224 | 228 | 28.30 | 17.00 | 7.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 228 | 232 | 29.00 | 17.70 | 8.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 232 | 236 | 29.70 | 18.50 | 8.80 | .10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 236 | 240 | 30.40 | 19.20 | 9.40 | .70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 248 | 31.50 | 20.30 | 10.20 | 1.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 248 | 256 | 32.90 | 21.70 | 11.40 | 2.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 256 | 264 | 34.40 | 23.10 | 12.50 | 3.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 264 | 272 | 35.80 | 24.60 | 13.60 | 4.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 272 | 280 | 37.30 | 26.00 | 14.80 | 6.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 288 | 38.70 | 27.50 | 16.20 | 7.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 288 | 296 | 40.10 | 28.90 | 17.60 | 8.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 296 | 304 | 41.60 | 30.30 | 19.10 | 9.30 | .60 | 0 | 0 | 0 | 0 | 0 | 0 |
| 304 | 312 | 43.00 | 31.80 | 20.50 | 10.50 | 1.70 | 0 | 0 | 0 | 0 | 0 | 0 |
| 312 | 320 | 44.50 | 33.20 | 22.00 | 11.60 | 2.80 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 328 | 46.10 | 34.70 | 23.40 | 12.70 | 3.90 | 0 | 0 | 0 | 0 | 0 | 0 |
| 328 | 336 | 47.80 | 36.10 | 24.80 | 13.80 | 5.10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 336 | 344 | 49.50 | 37.50 | 26.30 | 15.00 | 6.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 344 | 352 | 51.20 | 39.00 | 27.70 | 16.50 | 7.30 | 0 | 0 | 0 | 0 | 0 | 0 |
| 352 | 360 | 52.80 | 40.40 | 29.20 | 17.90 | 8.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 368 | 54.50 | 41.90 | 30.60 | 19.40 | 9.50 | .80 | 0 | 0 | 0 | 0 | 0 |

LESSON EIGHTEEN NAME_____

PRETEST DATE_____

## PART II

Holden Products pays its employees by check. For each pay period the bookkeeper prepares a payroll register showing the total earnings, the deductions, and the net pay of each employee.

5. Instructions (Continued) Prepare the payroll register. The date of payment is January 15. Payroll checks, beginning with the one for Mr. Alden on line 1, are numbered consecutively. Mr. Alden's payroll check is No. 308.

PAYROLL REGISTER

| | Empl. No. | Name | Marital Status | No. of Exemptions | Total Earnings | Deductions: Inc. Tax | FICA Tax | Hosp. Ins. | Other | Total | Net Pay | Check No. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 1 | Alden, Ralph A. | M | 5 | 127 00 | | | | | | | | 1 |
| 2 | 8 | Bauer, Martha | S | 1 | 116 00 | | | | | | | | 2 |
| 3 | 3 | Coulter, Dean | S | 1 | 108 00 | | | | | | | | 3 |
| 4 | 10 | Epps, Melvin | M | 4 | 129 00 | | | | | | | | 4 |
| 5 | 7 | Fake, Daryl L. | S | 1 | 96 00 | | | | | | | | 5 |
| 6 | 5 | Finney, Donald | M | 3 | 130 00 | | | | | | | | 6 |
| 7 | 9 | Hood, Harry C. | S | 1 | 85 00 | | | | | | | | 7 |
| 8 | 4 | Taft, Sandy | S | 1 | 96 00 | | | | | | | | 8 |
| 9 | 2 | Turner, Sarah | S | 1 | 108 00 | | | | | | | | 9 |
| 10 | 6 | Witter, Ben | M | 2 | 115 00 | | | | | | | | 10 |
| 11 | | | | | | | | | | | | | 11 |
| 12 | | | | | | | | | | | | | 12 |
| 13 | | | | | | | | | | | | | 13 |
| 14 | | | | | | | | | | | | | 14 |
| 15 | | | | | | | | | | | | | 15 |
| 16 | | | | | | | | | | | | | 16 |
| 17 | | | | | | | | | | | | | 17 |
| 18 | | | | | | | | | | | | | 18 |
| 19 | | | | | | | | | | | | | 19 |
| 20 | | | | | | | | | | | | | 20 |
| 21 | | | | | | | | | | | | | 21 |
| 22 | | | | | | | | | | | | | 22 |

## SINGLE Persons—WEEKLY Payroll Period

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| | | The amount of income tax to be withheld shall be— | | | | | | | | | | |
| $80 | $82 | $12.00 | $9.10 | $6.50 | $3.90 | $1.80 | $0 | $0 | $0 | $0 | $0 | $0 |
| 82 | 84 | 12.40 | 9.50 | 6.90 | 4.30 | 2.10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 84 | 86 | 12.80 | 9.80 | 7.20 | 4.60 | 2.30 | .30 | 0 | 0 | 0 | 0 | 0 |
| 86 | 88 | 13.20 | 10.20 | 7.60 | 5.00 | 2.60 | .60 | 0 | 0 | 0 | 0 | 0 |
| 88 | 90 | 13.60 | 10.60 | 8.00 | 5.40 | 2.90 | .90 | 0 | 0 | 0 | 0 | 0 |
| 90 | 92 | 14.10 | 11.00 | 8.30 | 5.70 | 3.20 | 1.20 | 0 | 0 | 0 | 0 | 0 |
| 92 | 94 | 14.50 | 11.40 | 8.70 | 6.10 | 3.50 | 1.40 | 0 | 0 | 0 | 0 | 0 |
| 94 | 96 | 14.90 | 11.90 | 9.00 | 6.40 | 3.90 | 1.70 | 0 | 0 | 0 | 0 | 0 |
| 96 | 98 | 15.30 | 12.30 | 9.40 | 6.80 | 4.20 | 2.00 | 0 | 0 | 0 | 0 | 0 |
| 98 | 100 | 15.70 | 12.70 | 9.80 | 7.20 | 4.60 | 2.30 | .30 | 0 | 0 | 0 | 0 |
| 100 | 105 | 16.50 | 13.40 | 10.40 | 7.80 | 5.20 | 2.80 | .80 | 0 | 0 | 0 | 0 |
| 105 | 110 | 17.50 | 14.50 | 11.50 | 8.70 | 6.10 | 3.50 | 1.50 | 0 | 0 | 0 | 0 |
| 110 | 115 | 18.60 | 15.50 | 12.50 | 9.60 | 7.00 | 4.40 | 2.20 | .10 | 0 | 0 | 0 |
| 115 | 120 | 19.60 | 16.60 | 13.60 | 10.50 | 7.90 | 5.30 | 2.90 | .80 | 0 | 0 | 0 |
| 120 | 125 | 20.70 | 17.60 | 14.60 | 11.60 | 8.80 | 6.20 | 3.60 | 1.50 | 0 | 0 | 0 |
| 125 | 130 | 21.70 | 18.70 | 15.70 | 12.60 | 9.70 | 7.10 | 4.50 | 2.20 | .20 | 0 | 0 |
| 130 | 135 | 22.80 | 19.70 | 16.70 | 13.70 | 10.70 | 8.00 | 5.40 | 2.90 | .90 | 0 | 0 |
| 135 | 140 | 23.80 | 20.80 | 17.80 | 14.70 | 11.70 | 8.90 | 6.30 | 3.70 | 1.60 | 0 | 0 |
| 140 | 145 | 24.90 | 21.80 | 18.80 | 15.80 | 12.80 | 9.80 | 7.20 | 4.60 | 2.30 | .30 | 0 |
| 145 | 150 | 25.90 | 22.90 | 19.90 | 16.80 | 13.80 | 10.80 | 8.10 | 5.50 | 3.00 | 1.00 | 0 |
| 150 | 160 | 27.50 | 24.50 | 21.40 | 18.40 | 15.40 | 12.30 | 9.50 | 6.90 | 4.30 | 2.00 | 0 |
| 160 | 170 | 29.60 | 26.60 | 23.50 | 20.50 | 17.50 | 14.40 | 11.40 | 8.70 | 6.10 | 3.50 | 1.40 |
| 170 | 180 | 31.70 | 28.70 | 25.60 | 22.60 | 19.60 | 16.50 | 13.50 | 10.50 | 7.90 | 5.30 | 2.80 |
| 180 | 190 | 33.80 | 30.80 | 27.70 | 24.70 | 21.70 | 18.60 | 15.60 | 12.60 | 9.70 | 7.10 | 4.50 |
| 190 | 200 | 35.90 | 32.90 | 29.80 | 26.80 | 23.80 | 20.70 | 17.70 | 14.70 | 11.70 | 8.90 | 6.30 |
| 200 | 210 | 38.10 | 35.00 | 31.90 | 28.90 | 25.90 | 22.80 | 19.80 | 16.80 | 13.80 | 10.70 | 8.10 |
| 210 | 220 | 40.40 | 37.10 | 34.00 | 31.00 | 28.00 | 24.90 | 21.90 | 18.90 | 15.90 | 12.80 | 9.90 |
| 220 | 230 | 42.70 | 39.30 | 36.10 | 33.10 | 30.10 | 27.00 | 24.00 | 21.00 | 18.00 | 14.90 | 11.90 |
| 230 | 240 | 45.10 | 41.60 | 38.30 | 35.20 | 32.20 | 29.10 | 26.10 | 23.10 | 20.10 | 17.00 | 14.00 |
| 240 | 250 | 47.80 | 43.90 | 40.60 | 37.30 | 34.30 | 31.20 | 28.20 | 25.20 | 22.20 | 19.10 | 16.10 |
| 250 | 260 | 50.50 | 46.60 | 42.90 | 39.60 | 36.40 | 33.30 | 30.30 | 27.30 | 24.30 | 21.20 | 18.20 |
| 260 | 270 | 53.20 | 49.30 | 45.40 | 41.90 | 38.60 | 35.40 | 32.40 | 29.40 | 26.40 | 23.30 | 20.30 |
| 270 | 280 | 56.20 | 52.00 | 48.10 | 44.20 | 40.90 | 37.60 | 34.50 | 31.50 | 28.50 | 25.40 | 22.40 |
| 280 | 290 | 59.30 | 54.80 | 50.80 | 46.90 | 43.20 | 39.90 | 36.60 | 33.60 | 30.60 | 27.50 | 24.50 |
| 290 | 300 | 62.40 | 57.90 | 53.50 | 49.60 | 45.70 | 42.20 | 38.90 | 35.70 | 32.70 | 29.60 | 26.60 |
| 300 | 310 | 65.50 | 61.00 | 56.50 | 52.30 | 48.40 | 44.60 | 41.20 | 37.80 | 34.80 | 31.70 | 28.70 |
| 310 | 320 | 68.60 | 64.10 | 59.60 | 55.10 | 51.10 | 47.30 | 43.50 | 40.10 | 36.90 | 33.80 | 30.80 |
| 320 | 330 | 71.70 | 67.20 | 62.70 | 58.20 | 53.80 | 50.00 | 46.10 | 42.40 | 39.10 | 35.90 | 32.90 |
| 330 | 340 | 74.80 | 70.30 | 65.80 | 61.30 | 56.90 | 52.70 | 48.80 | 44.90 | 41.40 | 38.10 | 35.00 |
| 340 | 350 | 78.30 | 73.40 | 68.90 | 64.40 | 60.00 | 55.50 | 51.50 | 47.60 | 43.70 | 40.40 | 37.10 |
| 350 | 360 | 81.80 | 76.80 | 72.00 | 67.50 | 63.10 | 58.60 | 54.20 | 50.30 | 46.40 | 42.70 | 39.40 |
| 360 | 370 | 85.30 | 80.30 | 75.30 | 70.60 | 66.20 | 61.70 | 57.20 | 53.00 | 49.10 | 45.20 | 41.70 |
| 370 | 380 | 88.80 | 83.80 | 78.80 | 73.70 | 69.30 | 64.80 | 60.30 | 55.90 | 51.80 | 47.90 | 44.00 |
| 380 | 390 | 92.30 | 87.30 | 82.30 | 77.20 | 72.40 | 67.90 | 63.40 | 59.00 | 54.50 | 50.60 | 46.70 |
| 390 | 400 | 95.80 | 90.80 | 85.80 | 80.70 | 75.70 | 71.00 | 66.50 | 62.10 | 57.60 | 53.30 | 49.40 |
| 400 | 410 | 99.30 | 94.30 | 89.30 | 84.20 | 79.20 | 74.10 | 69.60 | 65.20 | 60.70 | 56.20 | 52.10 |
| 410 | 420 | 102.80 | 97.80 | 92.80 | 87.70 | 82.70 | 77.60 | 72.70 | 68.30 | 63.80 | 59.30 | 54.80 |
| 420 | 430 | 106.30 | 101.30 | 96.30 | 91.20 | 86.20 | 81.10 | 76.10 | 71.40 | 66.90 | 62.40 | 57.90 |
| 430 | 440 | 109.80 | 104.80 | 99.80 | 94.70 | 89.70 | 84.60 | 79.60 | 74.50 | 70.00 | 65.50 | 61.00 |
| 440 | 450 | 113.30 | 108.30 | 103.30 | 98.20 | 93.20 | 88.10 | 83.10 | 78.00 | 73.10 | 68.60 | 64.10 |
| 450 | 460 | 116.80 | 111.80 | 106.80 | 101.70 | 96.70 | 91.60 | 86.60 | 81.50 | 76.50 | 71.70 | 67.20 |
| 460 | 470 | 120.30 | 115.30 | 110.30 | 105.20 | 100.20 | 95.10 | 90.10 | 85.00 | 80.00 | 74.90 | 70.30 |
| 470 | 480 | 123.80 | 118.80 | 113.80 | 108.70 | 103.70 | 98.60 | 93.60 | 88.50 | 83.50 | 78.40 | 73.40 |
| 480 | 490 | 127.30 | 122.30 | 117.30 | 112.20 | 107.20 | 102.10 | 97.10 | 92.00 | 87.00 | 81.90 | 76.90 |
| | | 35 percent of the excess over $490 plus— | | | | | | | | | | |
| $490 and over | | 129.10 | 124.00 | 119.00 | 114.00 | 108.90 | 103.90 | 98.80 | 93.80 | 88.70 | 83.70 | 78.60 |

## MARRIED Persons--WEEKLY Payroll Period

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| | | The amount of income tax to be withheld shall be— | | | | | | | | | | |
| $0 | $11 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 11 | 12 | .10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 13 | .30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 14 | .40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 15 | .50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 16 | .70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 17 | .80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 18 | 1.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 19 | 1.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 20 | 1.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 21 | 1.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 22 | 1.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 23 | 1.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 24 | 1.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 25 | 1.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 26 | 2.10 | .10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 27 | 2.20 | .20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 28 | 2.40 | .40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 29 | 2.50 | .50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 30 | 2.60 | .60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 31 | 2.80 | .80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 32 | 2.90 | .90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 33 | 3.10 | 1.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 34 | 3.20 | 1.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 35 | 3.30 | 1.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 36 | 3.50 | 1.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 37 | 3.60 | 1.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 38 | 3.80 | 1.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 39 | 3.90 | 1.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 40 | 4.10 | 2.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 41 | 4.20 | 2.20 | .20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 42 | 4.40 | 2.30 | .30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 43 | 4.50 | 2.50 | .40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 44 | 4.70 | 2.60 | .60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 45 | 4.90 | 2.70 | .70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 46 | 5.00 | 2.90 | .90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 47 | 5.20 | 3.00 | 1.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 48 | 5.30 | 3.20 | 1.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 49 | 5.50 | 3.30 | 1.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 50 | 5.70 | 3.40 | 1.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | 51 | 5.80 | 3.60 | 1.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | 52 | 6.00 | 3.70 | 1.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 53 | 6.10 | 3.90 | 1.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | 54 | 6.30 | 4.00 | 2.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 55 | 6.50 | 4.10 | 2.10 | .10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 56 | 6.60 | 4.30 | 2.30 | .20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | 57 | 6.80 | 4.50 | 2.40 | .40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 58 | 6.90 | 4.60 | 2.50 | .50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | 59 | 7.10 | 4.80 | 2.70 | .70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | 60 | 7.30 | 4.90 | 2.80 | .80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | 62 | 7.50 | 5.20 | 3.00 | 1.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | 64 | 7.80 | 5.50 | 3.30 | 1.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | 66 | 8.10 | 5.80 | 3.60 | 1.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | 68 | 8.50 | 6.10 | 3.90 | 1.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | 70 | 8.80 | 6.50 | 4.20 | 2.10 | .10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | 72 | 9.10 | 6.80 | 4.50 | 2.40 | .40 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | 74 | 9.40 | 7.10 | 4.80 | 2.70 | .70 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | 76 | 9.70 | 7.40 | 5.10 | 3.00 | .90 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | 78 | 10.10 | 7.70 | 5.40 | 3.20 | 1.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | 80 | 10.40 | 8.10 | 5.80 | 3.50 | 1.50 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80 | 82 | 10.70 | 8.40 | 6.10 | 3.80 | 1.80 | 0 | 0 | 0 | 0 | 0 | 0 |
| 82 | 84 | 11.00 | 8.70 | 6.40 | 4.10 | 2.10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 84 | 86 | 11.30 | 9.00 | 6.70 | 4.40 | 2.30 | .30 | 0 | 0 | 0 | 0 | 0 |
| 86 | 88 | 11.70 | 9.30 | 7.00 | 4.70 | 2.60 | .60 | 0 | 0 | 0 | 0 | 0 |
| 88 | 90 | 12.00 | 9.70 | 7.40 | 5.00 | 2.90 | .90 | 0 | 0 | 0 | 0 | 0 |
| 90 | 92 | 12.30 | 10.00 | 7.70 | 5.40 | 3.20 | 1.20 | 0 | 0 | 0 | 0 | 0 |
| 92 | 94 | 12.60 | 10.30 | 8.00 | 5.70 | 3.50 | 1.40 | 0 | 0 | 0 | 0 | 0 |
| 94 | 96 | 12.90 | 10.60 | 8.30 | 6.00 | 3.70 | 1.70 | 0 | 0 | 0 | 0 | 0 |
| 96 | 98 | 13.30 | 10.90 | 8.60 | 6.30 | 4.00 | 2.00 | 0 | 0 | 0 | 0 | 0 |
| 98 | 100 | 13.60 | 11.30 | 9.00 | 6.60 | 4.30 | 2.30 | .30 | 0 | 0 | 0 | 0 |

## MARRIED Persons—WEEKLY Payroll Period

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| | | The amount of income tax to be withheld shall be— | | | | | | | | | | |
| $100 | $105 | $14.10 | $11.00 | $9.50 | $7.20 | $4.90 | $2.90 | $.80 | $0 | $0 | $0 | $0 |
| 105 | 110 | 14.90 | 12.80 | 10.30 | 8.00 | 5.70 | 3.50 | 1.50 | 0 | 0 | 0 | 0 |
| 110 | 115 | 15.70 | 13.40 | 11.10 | 8.80 | 6.50 | 4.20 | 2.20 | .10 | 0 | 0 | 0 |
| 115 | 120 | 16.50 | 14.20 | 11.90 | 9.60 | 7.30 | 5.00 | 2.90 | .80 | 0 | 0 | 0 |
| 120 | 125 | 17.30 | 15.00 | 12.70 | 10.40 | 8.10 | 5.80 | 3.60 | 1.50 | 0 | 0 | 0 |
| 125 | 130 | 18.10 | 15.80 | 13.50 | 11.20 | 8.80 | 6.60 | 4.30 | 2.20 | .20 | 0 | 0 |
| 130 | 135 | 18.90 | 16.60 | 14.30 | 12.00 | 9.70 | 7.40 | 5.10 | 2.90 | .90 | 0 | 0 |
| 135 | 140 | 19.70 | 17.40 | 15.10 | 12.80 | 10.50 | 8.20 | 5.90 | 3.60 | 1.60 | 0 | 0 |
| 140 | 145 | 20.50 | 18.20 | 15.90 | 13.60 | 11.30 | 9.00 | 6.70 | 4.40 | 2.30 | .30 | 0 |
| 145 | 150 | 21.30 | 19.00 | 16.70 | 14.40 | 12.10 | 9.80 | 7.50 | 5.20 | 3.00 | 1.00 | 0 |
| 150 | 160 | 22.50 | 20.20 | 17.90 | 15.60 | 13.30 | 11.00 | 8.70 | 6.40 | 4.10 | 2.00 | 0 |
| 160 | 170 | 24.10 | 21.80 | 19.50 | 17.20 | 14.90 | 12.60 | 10.30 | 8.00 | 5.70 | 3.40 | 1.40 |
| 170 | 180 | 26.00 | 23.40 | 21.10 | 18.80 | 16.50 | 14.20 | 11.90 | 9.60 | 7.30 | 5.00 | 2.80 |
| 180 | 190 | 28.00 | 25.20 | 22.70 | 20.40 | 18.10 | 15.80 | 13.50 | 11.20 | 8.90 | 6.60 | 4.30 |
| 190 | 200 | 30.00 | 27.20 | 24.30 | 22.00 | 19.70 | 17.40 | 15.10 | 12.80 | 10.50 | 8.20 | 5.90 |
| 200 | 210 | 32.00 | 29.20 | 26.30 | 23.60 | 21.30 | 19.00 | 16.70 | 14.40 | 12.10 | 9.80 | 7.50 |
| 210 | 220 | 34.40 | 31.20 | 28.30 | 25.40 | 22.90 | 20.60 | 18.30 | 16.00 | 13.70 | 11.40 | 9.10 |
| 220 | 230 | 36.80 | 33.30 | 30.30 | 27.40 | 24.50 | 22.20 | 19.90 | 17.60 | 15.30 | 13.00 | 10.70 |
| 230 | 240 | 39.20 | 35.70 | 32.30 | 29.40 | 26.50 | 23.80 | 21.50 | 19.20 | 16.90 | 14.60 | 12.30 |
| 240 | 250 | 41.60 | 38.10 | 34.60 | 31.40 | 28.50 | 25.60 | 23.10 | 20.80 | 18.50 | 16.20 | 13.90 |
| 250 | 260 | 44.00 | 40.50 | 37.00 | 33.60 | 30.50 | 27.60 | 24.70 | 22.40 | 20.10 | 17.80 | 15.50 |
| 260 | 270 | 46.40 | 42.90 | 39.40 | 36.00 | 32.50 | 29.80 | 26.70 | 24.00 | 21.70 | 19.40 | 17.10 |
| 270 | 280 | 48.80 | 45.30 | 41.80 | 38.40 | 34.90 | 31.60 | 28.70 | 25.80 | 23.30 | 21.00 | 18.70 |
| 280 | 290 | 51.20 | 47.70 | 44.20 | 40.80 | 37.30 | 33.90 | 30.70 | 27.80 | 25.00 | 22.60 | 20.30 |
| 290 | 300 | 53.60 | 50.10 | 46.60 | 43.20 | 39.70 | 36.30 | 32.80 | 29.80 | 27.00 | 24.20 | 21.90 |
| 300 | 310 | 56.00 | 52.50 | 49.00 | 45.60 | 42.10 | 38.70 | 35.20 | 31.80 | 29.00 | 26.10 | 23.50 |
| 310 | 320 | 58.40 | 54.90 | 51.40 | 48.00 | 44.50 | 41.10 | 37.60 | 34.10 | 31.00 | 28.10 | 25.20 |
| 320 | 330 | 60.80 | 57.30 | 53.80 | 50.40 | 46.90 | 43.50 | 40.00 | 36.50 | 33.10 | 30.10 | 27.20 |
| 330 | 340 | 63.60 | 59.70 | 56.20 | 52.80 | 49.30 | 45.90 | 42.40 | 38.90 | 35.50 | 32.10 | 29.20 |
| 340 | 350 | 66.40 | 62.40 | 58.60 | 55.20 | 51.70 | 48.30 | 44.80 | 41.30 | 37.90 | 34.40 | 31.20 |
| 350 | 360 | 69.20 | 65.20 | 61.10 | 57.60 | 54.10 | 50.70 | 47.20 | 43.70 | 40.30 | 36.80 | 33.40 |
| 360 | 370 | 72.00 | 68.00 | 63.90 | 60.00 | 56.50 | 53.10 | 49.60 | 46.10 | 42.70 | 39.20 | 35.80 |
| 370 | 380 | 74.80 | 70.80 | 66.70 | 62.70 | 58.90 | 55.50 | 52.00 | 48.50 | 45.10 | 41.60 | 38.20 |
| 380 | 390 | 77.60 | 73.60 | 69.50 | 65.50 | 61.50 | 57.90 | 54.40 | 50.90 | 47.50 | 44.00 | 40.60 |
| 390 | 400 | 80.40 | 76.40 | 72.30 | 68.30 | 64.30 | 60.30 | 56.80 | 53.30 | 49.90 | 46.40 | 43.00 |
| 400 | 410 | 83.20 | 79.20 | 75.10 | 71.10 | 67.10 | 63.00 | 59.20 | 55.70 | 52.30 | 48.80 | 45.40 |
| 410 | 420 | 86.00 | 82.00 | 77.90 | 73.90 | 69.90 | 65.80 | 61.80 | 58.10 | 54.70 | 51.20 | 47.80 |
| 420 | 430 | 88.50 | 84.80 | 80.70 | 76.70 | 72.70 | 68.60 | 64.50 | 60.50 | 57.10 | 53.60 | 50.20 |
| 430 | 440 | 92.70 | 88.00 | 83.50 | 79.50 | 75.50 | 71.40 | 67.40 | 63.30 | 59.50 | 56.00 | 52.60 |
| 440 | 450 | 95.90 | 91.20 | 86.60 | 82.30 | 78.30 | 74.20 | 70.20 | 66.10 | 62.10 | 58.40 | 55.00 |
| 450 | 460 | 99.10 | 94.40 | 89.80 | 85.20 | 81.10 | 77.00 | 73.00 | 68.90 | 64.90 | 60.90 | 57.40 |
| 460 | 470 | 102.30 | 97.60 | 93.00 | 88.40 | 83.90 | 79.80 | 75.80 | 71.70 | 67.70 | 63.70 | 59.80 |
| 470 | 480 | 105.50 | 100.80 | 96.20 | 91.60 | 87.00 | 82.60 | 78.60 | 74.50 | 70.50 | 66.50 | 62.40 |
| 480 | 490 | 108.70 | 104.00 | 99.40 | 94.80 | 90.20 | 85.60 | 81.40 | 77.30 | 73.30 | 69.30 | 65.20 |
| 490 | 500 | 112.20 | 107.20 | 102.60 | 98.00 | 93.40 | 88.80 | 84.20 | 80.10 | 76.10 | 72.10 | 68.00 |
| 500 | 510 | 115.80 | 110.60 | 105.80 | 101.20 | 96.60 | 92.00 | 87.40 | 82.90 | 78.90 | 74.90 | 70.80 |
| 510 | 520 | 119.40 | 114.20 | 109.10 | 104.40 | 99.80 | 95.20 | 90.60 | 86.00 | 81.70 | 77.70 | 73.60 |
| 520 | 530 | 123.00 | 117.80 | 112.70 | 107.60 | 103.00 | 98.40 | 93.80 | 89.20 | 84.50 | 80.50 | 76.40 |
| 530 | 540 | 126.80 | 121.40 | 116.30 | 111.10 | 106.20 | 101.60 | 97.00 | 92.40 | 87.70 | 83.30 | 79.20 |
| 540 | 550 | 130.20 | 125.00 | 119.50 | 114.70 | 109.50 | 104.60 | 100.20 | 95.60 | 90.90 | 86.30 | 82.00 |
| 550 | 560 | 133.80 | 128.60 | 123.50 | 118.20 | 113.10 | 108.00 | 103.40 | 98.80 | 94.10 | 89.50 | 84.90 |
| 560 | 570 | 137.40 | 132.20 | 127.10 | 121.90 | 116.70 | 111.50 | 106.80 | 102.00 | 97.30 | 92.70 | 88.10 |
| 570 | 580 | 141.00 | 135.80 | 130.70 | 125.50 | 120.30 | 115.10 | 109.90 | 105.20 | 100.50 | 95.90 | 91.30 |
| 580 | 590 | 144.60 | 139.40 | 134.30 | 129.10 | 123.90 | 118.70 | 113.50 | 108.40 | 103.70 | 99.10 | 94.50 |
| 590 | 600 | 148.20 | 143.00 | 137.90 | 132.70 | 127.50 | 122.30 | 117.10 | 111.90 | 106.90 | 102.30 | 97.70 |
| 600 | 610 | 151.90 | 146.50 | 141.50 | 136.30 | 131.10 | 125.90 | 120.70 | 115.50 | 110.30 | 105.50 | 100.90 |
| 610 | 620 | 155.40 | 150.20 | 145.10 | 139.90 | 134.70 | 129.50 | 124.30 | 119.10 | 113.90 | 108.70 | 104.10 |
| 620 | 630 | 158.80 | 153.80 | 148.70 | 143.50 | 138.30 | 133.10 | 127.90 | 122.70 | 117.50 | 112.30 | 107.30 |
| 630 | 640 | 162.60 | 157.40 | 152.30 | 147.10 | 141.90 | 136.70 | 131.50 | 126.30 | 121.10 | 115.90 | 110.70 |
| | | 38 percent of the excess over $640 plus— | | | | | | | | | | |
| $640 and over | | 134.40 | 159.20 | 154.10 | 148.90 | 143.70 | 138.50 | 133.30 | 128.10 | 122.90 | 117.70 | 112.50 |

## Social Security Employee Tax Table—Continued

5.85 percent employee tax deductions

| Wages | | Tax to be withheld | Wages | | Tax to be withheld | Wages | | Tax to be withheld | Wages | | Tax to be withheld |
|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | | At least | But less than | | At least | But less than | | At least | But less than | |
| $44.36 | $44.53 | $2.60 | $55.48 | $55.65 | $3.25 | $66.59 | $66.76 | $3.90 | $77.70 | $77.87 | $4.55 |
| 44.53 | 44.71 | 2.61 | 55.65 | 55.82 | 3.26 | 66.76 | 66.93 | 3.91 | 77.87 | 78.04 | 4.56 |
| 44.71 | 44.88 | 2.62 | 55.82 | 55.99 | 3.27 | 66.93 | 67.10 | 3.92 | 78.04 | 78.21 | 4.57 |
| 44.88 | 45.05 | 2.63 | 55.99 | 56.16 | 3.28 | 67.10 | 67.27 | 3.93 | 78.21 | 78.38 | 4.58 |
| 45.05 | 45.22 | 2.64 | 56.16 | 56.33 | 3.29 | 67.27 | 67.44 | 3.94 | 78.38 | 78.55 | 4.59 |
| 45.22 | 45.39 | 2.65 | 56.33 | 56.50 | 3.30 | 67.44 | 67.61 | 3.95 | 78.55 | 78.72 | 4.60 |
| 45.39 | 45.56 | 2.66 | 56.50 | 56.67 | 3.31 | 67.61 | 67.78 | 3.96 | 78.72 | 78.89 | 4.61 |
| 45.56 | 45.73 | 2.67 | 56.67 | 56.84 | 3.32 | 67.78 | 67.95 | 3.97 | 78.89 | 79.06 | 4.62 |
| 45.73 | 45.90 | 2.68 | 56.84 | 57.01 | 3.33 | 67.95 | 68.12 | 3.98 | 79.06 | 79.24 | 4.63 |
| 45.90 | 46.07 | 2.69 | 57.01 | 57.18 | 3.34 | 68.12 | 68.30 | 3.99 | 79.24 | 79.41 | 4.64 |
| 46.07 | 46.24 | 2.70 | 57.18 | 57.36 | 3.35 | 68.30 | 68.47 | 4.00 | 79.41 | 79.58 | 4.65 |
| 46.24 | 46.42 | 2.71 | 57.36 | 57.53 | 3.36 | 68.47 | 68.64 | 4.01 | 79.58 | 79.75 | 4.66 |
| 46.42 | 46.59 | 2.72 | 57.53 | 57.70 | 3.37 | 68.64 | 68.81 | 4.02 | 79.75 | 79.92 | 4.67 |
| 46.59 | 46.76 | 2.73 | 57.70 | 57.87 | 3.38 | 68.81 | 68.98 | 4.03 | 79.92 | 80.09 | 4.68 |
| 46.76 | 46.93 | 2.74 | 57.87 | 58.04 | 3.39 | 68.98 | 69.15 | 4.04 | 80.09 | 80.26 | 4.69 |
| 46.93 | 47.10 | 2.75 | 58.04 | 58.21 | 3.40 | 69.15 | 69.32 | 4.05 | 80.26 | 80.43 | 4.70 |
| 47.10 | 47.27 | 2.76 | 58.21 | 58.38 | 3.41 | 69.32 | 69.49 | 4.06 | 80.43 | 80.60 | 4.71 |
| 47.27 | 47.44 | 2.77 | 58.38 | 58.55 | 3.42 | 69.49 | 69.66 | 4.07 | 80.60 | 80.77 | 4.72 |
| 47.44 | 47.61 | 2.78 | 58.55 | 58.72 | 3.43 | 69.66 | 69.83 | 4.08 | 80.77 | 80.95 | 4.73 |
| 47.61 | 47.78 | 2.79 | 58.72 | 58.89 | 3.44 | 69.83 | 70.00 | 4.09 | 80.95 | 81.12 | 4.74 |
| 47.78 | 47.95 | 2.80 | 58.89 | 59.06 | 3.45 | 70.00 | 70.18 | 4.10 | 81.12 | 81.29 | 4.75 |
| 47.95 | 48.12 | 2.81 | 59.06 | 59.24 | 3.46 | 70.18 | 70.35 | 4.11 | 81.29 | 81.46 | 4.76 |
| 48.12 | 48.30 | 2.82 | 59.24 | 59.41 | 3.47 | 70.35 | 70.52 | 4.12 | 81.46 | 81.63 | 4.77 |
| 48.30 | 48.47 | 2.83 | 59.41 | 59.58 | 3.48 | 70.52 | 70.69 | 4.13 | 81.63 | 81.80 | 4.78 |
| 48.47 | 48.64 | 2.84 | 59.58 | 59.75 | 3.49 | 70.69 | 70.86 | 4.14 | 81.80 | 81.97 | 4.79 |
| 48.64 | 48.81 | 2.85 | 59.75 | 59.92 | 3.50 | 70.86 | 71.03 | 4.15 | 81.97 | 82.14 | 4.80 |
| 48.81 | 48.98 | 2.86 | 59.92 | 60.09 | 3.51 | 71.03 | 71.20 | 4.16 | 82.14 | 82.31 | 4.81 |
| 48.98 | 49.15 | 2.87 | 60.09 | 60.26 | 3.52 | 71.20 | 71.37 | 4.17 | 82.31 | 82.48 | 4.82 |
| 49.15 | 49.32 | 2.88 | 60.26 | 60.43 | 3.53 | 71.37 | 71.54 | 4.18 | 82.48 | 82.65 | 4.83 |
| 49.32 | 49.49 | 2.89 | 60.43 | 60.60 | 3.54 | 71.54 | 71.71 | 4.19 | 82.65 | 82.83 | 4.84 |
| 49.49 | 49.66 | 2.90 | 60.60 | 60.77 | 3.55 | 71.71 | 71.89 | 4.20 | 82.83 | 83.00 | 4.85 |
| 49.66 | 49.83 | 2.91 | 60.77 | 60.95 | 3.56 | 71.89 | 72.06 | 4.21 | 83.00 | 83.17 | 4.86 |
| 49.83 | 50.00 | 2.92 | 60.95 | 61.12 | 3.57 | 72.06 | 72.23 | 4.22 | 83.17 | 83.34 | 4.87 |
| 50.00 | 50.18 | 2.93 | 61.12 | 61.29 | 3.58 | 72.23 | 72.40 | 4.23 | 83.34 | 83.51 | 4.88 |
| 50.18 | 50.35 | 2.94 | 61.29 | 61.46 | 3.59 | 72.40 | 72.57 | 4.24 | 83.51 | 83.68 | 4.89 |
| 50.35 | 50.52 | 2.95 | 61.46 | 61.63 | 3.60 | 72.57 | 72.74 | 4.25 | 83.68 | 83.85 | 4.90 |
| 50.52 | 50.69 | 2.96 | 61.63 | 61.80 | 3.61 | 72.74 | 72.91 | 4.26 | 83.85 | 84.02 | 4.91 |
| 50.69 | 50.86 | 2.97 | 61.80 | 61.97 | 3.62 | 72.91 | 73.08 | 4.27 | 84.02 | 84.19 | 4.92 |
| 50.86 | 51.03 | 2.98 | 61.97 | 62.14 | 3.63 | 73.08 | 73.25 | 4.28 | 84.19 | 84.36 | 4.93 |
| 51.03 | 51.20 | 2.99 | 62.14 | 62.31 | 3.64 | 73.25 | 73.42 | 4.29 | 84.36 | 84.53 | 4.94 |
| 51.20 | 51.37 | 3.00 | 62.31 | 62.48 | 3.65 | 73.42 | 73.59 | 4.30 | 84.53 | 84.71 | 4.95 |
| 51.37 | 51.54 | 3.01 | 62.48 | 62.65 | 3.66 | 73.59 | 73.77 | 4.31 | 84.71 | 84.88 | 4.96 |
| 51.54 | 51.71 | 3.02 | 62.65 | 62.83 | 3.67 | 73.77 | 73.94 | 4.32 | 84.88 | 85.05 | 4.97 |
| 51.71 | 51.89 | 3.03 | 62.83 | 63.00 | 3.68 | 73.94 | 74.11 | 4.33 | 85.05 | 85.22 | 4.98 |
| 51.89 | 52.06 | 3.04 | 63.00 | 63.17 | 3.69 | 74.11 | 74.28 | 4.34 | 85.22 | 85.39 | 4.99 |
| 52.06 | 52.23 | 3.05 | 63.17 | 63.34 | 3.70 | 74.28 | 74.45 | 4.35 | 85.39 | 85.56 | 5.00 |
| 52.23 | 52.40 | 3.06 | 63.34 | 63.51 | 3.71 | 74.45 | 74.62 | 4.36 | 85.56 | 85.73 | 5.01 |
| 52.40 | 52.57 | 3.07 | 63.51 | 63.68 | 3.72 | 74.62 | 74.79 | 4.37 | 85.73 | 85.90 | 5.02 |
| 52.57 | 52.74 | 3.08 | 63.68 | 63.85 | 3.73 | 74.79 | 74.96 | 4.38 | 85.90 | 86.07 | 5.03 |
| 52.74 | 52.91 | 3.09 | 63.85 | 64.02 | 3.74 | 74.96 | 75.13 | 4.39 | 86.07 | 86.24 | 5.04 |
| 52.91 | 53.08 | 3.10 | 64.02 | 64.19 | 3.75 | 75.13 | 75.30 | 4.40 | 86.24 | 86.42 | 5.05 |
| 53.08 | 53.25 | 3.11 | 64.19 | 64.36 | 3.76 | 75.30 | 75.48 | 4.41 | 86.42 | 86.59 | 5.06 |
| 53.25 | 53.42 | 3.12 | 64.36 | 64.53 | 3.77 | 75.48 | 75.65 | 4.42 | 86.59 | 86.76 | 5.07 |
| 53.42 | 53.59 | 3.13 | 64.53 | 64.71 | 3.78 | 75.65 | 75.82 | 4.43 | 86.76 | 86.93 | 5.08 |
| 53.59 | 53.77 | 3.14 | 64.71 | 64.88 | 3.79 | 75.82 | 75.99 | 4.44 | 86.93 | 87.10 | 5.09 |
| 53.77 | 53.94 | 3.15 | 64.88 | 65.05 | 3.80 | 75.99 | 76.16 | 4.45 | 87.10 | 87.27 | 5.10 |
| 53.94 | 54.11 | 3.16 | 65.05 | 65.22 | 3.81 | 76.16 | 76.33 | 4.46 | 87.27 | 87.44 | 5.11 |
| 54.11 | 54.28 | 3.17 | 65.22 | 65.39 | 3.82 | 76.33 | 76.50 | 4.47 | 87.44 | 87.61 | 5.12 |
| 54.28 | 54.46 | 3.18 | 65.39 | 65.56 | 3.83 | 76.50 | 76.67 | 4.48 | 87.61 | 87.78 | 5.13 |
| 54.46 | 54.62 | 3.19 | 65.56 | 65.73 | 3.84 | 76.67 | 76.84 | 4.49 | 87.78 | 87.95 | 5.14 |
| 54.62 | 54.79 | 3.20 | 65.73 | 65.90 | 3.85 | 76.84 | 77.01 | 4.50 | 87.95 | 88.12 | 5.15 |
| 54.79 | 54.96 | 3.21 | 65.90 | 66.07 | 3.86 | 77.01 | 77.18 | 4.51 | 88.12 | 88.30 | 5.16 |
| 54.96 | 55.13 | 3.22 | 66.07 | 66.24 | 3.87 | 77.18 | 77.36 | 4.52 | 88.30 | 88.47 | 5.17 |
| 55.13 | 55.30 | 3.23 | 66.24 | 66.42 | 3.88 | 77.36 | 77.53 | 4.53 | 88.47 | 88.64 | 5.18 |
| 55.30 | 55.48 | 3.24 | 66.42 | 66.59 | 3.89 | 77.53 | 77.70 | 4.54 | 88.64 | 88.81 | 5.19 |

## Social Security Employee Tax Table—Continued

6.05 percent employee tax deductions

| Wages | | Tax to be withheld | Wages | | Tax to be withheld | Wages | | Tax to be withheld | Wages | | Tax to be withheld |
|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | | At least | But less than | | At least | But less than | | At least | But less than | |
| $88.81 | $89.00 | $5.38 | $99.82 | $100.00 | $6.05 | $111.00 | $111.20 | $6.72 | $122.14 | $122.31 | $7.15 |
| 89.00 | 89.18 | 5.39 | 100.00 | 100.20 | 6.06 | 111.20 | 111.37 | 6.73 | 122.31 | 122.48 | 7.16 |
| 89.15 | 89.32 | 5.40 | 100.20 | 100.43 | 6.07 | 111.37 | 111.54 | 6.74 | 122.48 | 122.65 | 7.17 |
| 89.32 | 89.49 | 5.41 | 100.43 | 100.60 | 6.08 | 111.54 | 111.71 | 6.75 | 122.65 | 122.83 | 7.18 |
| 89.49 | 89.66 | 5.42 | 100.60 | 100.77 | 6.09 | 111.71 | 111.89 | 6.76 | 122.83 | 123.00 | 7.19 |
| 89.66 | 89.83 | 5.43 | 100.77 | 100.95 | 6.10 | 111.89 | 112.06 | 6.77 | 123.00 | 123.17 | 7.20 |
| 89.83 | 90.00 | 5.44 | 100.95 | 101.12 | 6.11 | 112.06 | 112.23 | 6.78 | 123.17 | 123.34 | 7.21 |
| 90.00 | 90.18 | 5.45 | 101.12 | 101.29 | 6.12 | 112.23 | 112.40 | 6.79 | 123.34 | 123.51 | 7.22 |
| 90.18 | 90.35 | 5.46 | 101.29 | 101.46 | 6.13 | 112.40 | 112.57 | 6.80 | 123.51 | 123.68 | 7.23 |
| 90.35 | 90.52 | 5.47 | 101.46 | 101.63 | 6.14 | 112.57 | 112.74 | 6.81 | 123.68 | 123.85 | 7.24 |
| 90.52 | 90.69 | 5.48 | 101.63 | 101.80 | 6.15 | 112.74 | 112.91 | 6.82 | 123.85 | 124.02 | 7.25 |
| 90.69 | 90.86 | 5.49 | 101.80 | 101.97 | 6.16 | 112.91 | 113.08 | 6.83 | 124.02 | 124.19 | 7.26 |
| 90.86 | 91.03 | 5.50 | 101.97 | 102.14 | 6.17 | 113.08 | 113.25 | 6.84 | 124.19 | 124.36 | 7.27 |
| 91.03 | 91.20 | 5.51 | 102.14 | 102.31 | 6.18 | 113.25 | 113.42 | 6.85 | 124.36 | 124.53 | 7.28 |
| 91.20 | 91.37 | 5.52 | 102.31 | 102.48 | 6.19 | 113.42 | 113.59 | 6.86 | 124.53 | 124.71 | 7.29 |
| 91.37 | 91.54 | 5.53 | 102.48 | 102.65 | 6.20 | 113.59 | 113.77 | 6.87 | 124.71 | 124.88 | 7.30 |
| 91.54 | 91.71 | 5.54 | 102.65 | 102.83 | 6.21 | 113.77 | 113.94 | 6.88 | 124.88 | 125.05 | 7.31 |
| 91.71 | 91.89 | 5.55 | 102.83 | 103.00 | 6.22 | 113.94 | 114.11 | 6.89 | 125.05 | 125.22 | 7.32 |
| 91.89 | 92.06 | 5.56 | 103.00 | 103.17 | 6.23 | 114.11 | 114.28 | 6.90 | 125.22 | 125.39 | 7.33 |
| 92.06 | 92.23 | 5.57 | 103.17 | 103.34 | 6.24 | 114.28 | 114.46 | 6.91 | 125.39 | 125.56 | 7.34 |
| 92.23 | 92.40 | 5.58 | 103.34 | 103.51 | 6.25 | 114.46 | 114.62 | 6.92 | 125.56 | 125.73 | 7.35 |
| 92.40 | 92.57 | 5.59 | 103.51 | 103.68 | 6.26 | 114.62 | 114.79 | 6.93 | 125.73 | 125.90 | 7.36 |
| 92.57 | 92.74 | 5.60 | 103.68 | 103.85 | 6.27 | 114.79 | 114.96 | 6.94 | 125.90 | 126.07 | 7.37 |
| 92.74 | 92.91 | 5.61 | 103.85 | 104.02 | 6.28 | 114.96 | 115.13 | 6.95 | 126.07 | 126.24 | 7.38 |
| 92.91 | 93.08 | 5.62 | 104.02 | 104.19 | 6.29 | 115.13 | 115.30 | 6.96 | 126.24 | 126.42 | 7.39 |
| 93.08 | 93.25 | 5.63 | 104.19 | 104.36 | 6.30 | 115.30 | 115.48 | 6.97 | 126.42 | 126.59 | 7.40 |
| 93.25 | 93.42 | 5.64 | 104.36 | 104.53 | 6.31 | 115.48 | 115.65 | 6.98 | 126.59 | 126.76 | 7.41 |
| 93.42 | 93.59 | 5.65 | 104.53 | 104.71 | 6.32 | 115.65 | 115.82 | 6.99 | 126.76 | 126.93 | 7.42 |
| 93.59 | 93.77 | 5.66 | 104.71 | 104.88 | 6.33 | 115.82 | 115.99 | 7.00 | 126.93 | 127.10 | 7.43 |
| 93.77 | 93.94 | 5.67 | 104.88 | 105.05 | 6.34 | 115.99 | 116.16 | 7.01 | 127.10 | 127.27 | 7.44 |
| 93.94 | 94.11 | 5.68 | 105.05 | 105.22 | 6.35 | 116.16 | 116.33 | 7.02 | 127.27 | 127.44 | 7.45 |
| 94.11 | 94.28 | 5.69 | 105.22 | 105.39 | 6.36 | 116.33 | 116.50 | 7.03 | 127.44 | 127.61 | 7.46 |
| 94.28 | 94.45 | 5.70 | 105.39 | 105.56 | 6.37 | 116.50 | 116.67 | 7.04 | 127.61 | 127.78 | 7.47 |
| 94.45 | 94.62 | 5.71 | 105.56 | 105.73 | 6.38 | 116.67 | 116.84 | 7.05 | 127.78 | 127.95 | 7.48 |
| 94.62 | 94.79 | 5.72 | 105.73 | 105.90 | 6.39 | 116.84 | 117.01 | 7.06 | 127.95 | 128.12 | 7.49 |
| 94.79 | 94.96 | 5.73 | 105.90 | 106.07 | 6.40 | 117.01 | 117.19 | 7.07 | 128.12 | 128.30 | 7.50 |
| 94.96 | 95.13 | 5.74 | 106.07 | 106.24 | 6.41 | 117.19 | 117.36 | 7.08 | 128.30 | 128.47 | 7.51 |
| 95.13 | 95.30 | 5.75 | 106.24 | 106.42 | 6.42 | 117.36 | 117.53 | 7.09 | 128.47 | 128.64 | 7.52 |
| 95.30 | 95.48 | 5.76 | 106.42 | 106.59 | 6.43 | 117.53 | 117.70 | 7.10 | 128.64 | 128.81 | 7.53 |
| 95.48 | 95.65 | 5.77 | 106.59 | 106.76 | 6.44 | 117.70 | 117.87 | 7.11 | 128.81 | 128.98 | 7.54 |
| 95.65 | 95.82 | 5.78 | 106.76 | 106.93 | 6.45 | 117.87 | 118.04 | 7.12 | 128.98 | 129.15 | 7.55 |
| 95.82 | 95.99 | 5.79 | 106.93 | 107.10 | 6.46 | 118.04 | 118.21 | 7.13 | 129.15 | 129.32 | 7.56 |
| 95.99 | 96.16 | 5.80 | 107.10 | 107.27 | 6.47 | 118.21 | 118.38 | 7.14 | 129.32 | 129.49 | 7.57 |
| 96.16 | 96.33 | 5.81 | 107.27 | 107.44 | 6.48 | 118.38 | 118.55 | 7.15 | 129.49 | 129.66 | 7.58 |
| 96.33 | 96.50 | 5.82 | 107.44 | 107.61 | 6.49 | 118.55 | 118.72 | 7.16 | 129.66 | 129.83 | 7.59 |
| 96.50 | 96.67 | 5.83 | 107.61 | 107.78 | 6.50 | 118.72 | 118.89 | 7.17 | 129.83 | 130.00 | 7.60 |
| 96.67 | 96.84 | 5.84 | 107.78 | 107.95 | 6.51 | 118.89 | 119.06 | 7.18 | 130.00 | 130.18 | 7.61 |
| 96.84 | 97.01 | 5.85 | 107.95 | 108.12 | 6.52 | 119.06 | 119.24 | 7.19 | 130.18 | 130.35 | 7.62 |
| 97.01 | 97.18 | 5.86 | 108.12 | 108.30 | 6.53 | 119.24 | 119.41 | 7.20 | 130.35 | 130.52 | 7.63 |
| 97.18 | 97.35 | 5.87 | 108.30 | 108.47 | 6.54 | 119.41 | 119.58 | 7.21 | 130.52 | 130.69 | 7.64 |
| 97.35 | 97.53 | 5.88 | 108.47 | 108.64 | 6.55 | 119.58 | 119.75 | 7.22 | 130.69 | 130.86 | 7.65 |
| 97.53 | 97.70 | 5.89 | 108.64 | 108.81 | 6.56 | 119.75 | 119.92 | 7.23 | 130.86 | 131.03 | 7.66 |
| 97.70 | 97.87 | 5.90 | 108.81 | 108.98 | 6.57 | 119.92 | 120.09 | 7.24 | 131.03 | 131.20 | 7.67 |
| 97.87 | 98.04 | 5.91 | 108.98 | 109.15 | 6.58 | 120.09 | 120.26 | 7.25 | 131.20 | 131.37 | 7.68 |
| 98.04 | 98.21 | 5.92 | 109.15 | 109.32 | 6.59 | 120.26 | 120.43 | 7.26 | 131.37 | 131.54 | 7.69 |
| 98.21 | 98.38 | 5.93 | 109.32 | 109.49 | 6.60 | 120.43 | 120.60 | 7.27 | 131.54 | 131.71 | 7.70 |
| 98.38 | 98.55 | 5.94 | 109.49 | 109.66 | 6.61 | 120.60 | 120.77 | 7.28 | 131.71 | 131.89 | 7.71 |
| 98.55 | 98.72 | 5.95 | 109.66 | 109.83 | 6.62 | 120.77 | 120.95 | 7.29 | 131.89 | 132.06 | 7.72 |
| 98.72 | 98.89 | 5.96 | 109.83 | 110.00 | 6.63 | 120.95 | 121.12 | 7.30 | 132.06 | 132.23 | 7.73 |
| 98.89 | 99.06 | 5.97 | 110.00 | 110.18 | 6.64 | 121.12 | 121.29 | 7.31 | 132.23 | 132.40 | 7.74 |
| 99.06 | 99.24 | 5.98 | 110.18 | 110.35 | 6.65 | 121.29 | 121.46 | 7.32 | 132.40 | 132.57 | 7.75 |
| 99.24 | 99.41 | 5.99 | 110.35 | 110.52 | 6.66 | 121.46 | 121.63 | 7.33 | 132.57 | 132.74 | 7.76 |
| 99.41 | 99.58 | 6.00 | 110.52 | 110.69 | 6.67 | 121.63 | 121.80 | 7.34 | 132.74 | 132.91 | 7.77 |
| 99.58 | 99.75 | 6.01 | 110.69 | 110.86 | 6.68 | 121.80 | 121.97 | 7.35 | 132.91 | 133.08 | 7.78 |
| 99.75 | 99.92 | 6.02 | 110.86 | 111.03 | 6.69 | 121.97 | 122.14 | 7.36 | 133.08 | 133.25 | 7.79 |

LESSON EIGHTEEN NAME_____

POSTTEST DATE_____

1. Describe a need for and list three steps in the procedure for obtaining a social security card.

   a.

   b.

   c.

David B. Johnson, a single 18-year-old student, has just received his first job. He lives at 1422 E. Manhatton Drive, Tempe, Arizona, 85282. His social security number is 471-40-8067. He anticipates an income of $2,900 for this year.

2. Instructions: Examine the three forms below, then complete and justify the form he would use.

1

**WAGE AND TAX STATEMENT 1972**
(For use in States or Cities authorizing combined form)

Employer's State Identification Number

Copy A—For Internal Revenue Service Center

Type or print EMPLOYER'S Federal identification number, name, and address above.

| FEDERAL INCOME TAX INFORMATION | | | SOCIAL SECURITY INFORMATION | | STATUS |
|---|---|---|---|---|---|
| Federal income tax withheld | Wages paid subject to withholding in 1972 [1] | Other compensation paid in 1972 [2] | FICA employee tax withheld [3] | Total FICA wages paid in 1972 [4] | 1. Single 2. Married * ** |

EMPLOYEE'S social security number ▶

| Name of State | State Form No. | State income tax withheld |
|---|---|---|
| Name of City | City Form No. | City income tax withheld |

*See Circ. E for sick pay reporting. **Gross wages for State if different from Federal.
[1] Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.
[2] Report salary or other employee compensation which was not subject to withholding.
[3] The social security (FICA) rate of 5.2% includes .6% for Hospital Insurance Benefits and 4.6% for old-age, survivors, and disability insurance.
[4] Includes tips reported by employee.

Type or print EMPLOYEE'S name and address (including ZIP code) above.

Uncollected Employee Tax on Tips . . . $

FORM W-2 Department of the Treasury, Internal Revenue Service

EMPLOYER: See instructions on back of Copy D

Form **W-4**
(Rev. Aug. 1972)
Department of the Treasury
Internal Revenue Service

**Employee's Withholding Allowance Certificate**
(This certificate is for income tax withholding purposes only; it will remain in effect until you change it.)

Type or print your full name

Your social security number

Home address (Number and street or rural route)

Marital status
☐ Single ☐ Married
(If married but legally separated, or wife (husband) is a nonresident alien, check the single block.)

City or town, State and ZIP code

1 Total number of allowances you are claiming . . . . . .

2 Additional amount, if any, you want deducted from each pay (if your employer agrees) . . . . . $

I certify that to the best of my knowledge and belief, the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled.

Signature ▶ ..... Date ▶ ....., 19.....

POSTTEST
(Continued)

Lesson 18

Form **W-4E**

Department of the Treasury
Internal Revenue Service

## Exemption From Withholding
### (of Federal Income Tax)

**For use by employees who incurred no tax liability in 1972 and anticipate no tax liability for 1973**

**1973**

| Type or print full name | Social Security Number | Expiration date (see instructions and enter date) |
|---|---|---|
| | | |

Home address (Number and Street)

City, State, and ZIP Code

**Employee.**—File this certificate with your employer. Otherwise he must withhold Federal income tax from your wages.

**Employer.**—Keep this certificate with your records. This certificate may be used instead of Form W-4 by those employees qualified to claim the exemption.

**Employee's certification.**—Under penalties of perjury, I certify that I incurred no liability for Federal income tax for 1972 and that I anticipate that I will incur no liability for Federal income tax for 1973.

(Signature)

(Date)

Justification for Use:

3. Define the following terms:

   a. FICA tax:

   b. Federal unemployment tax:

   c. State unemployment tax:

4. List four steps needed to complete the payroll, giving the form necessary for each step.

   a.

   b.

   c.

   d.

5. Complete the payroll for John Doe. Use the current date for the pay period. Fill out John's time card, payroll register and earnings record.

   Information:

   a. Name: John Doe

   b. Single

   c. One exemption

   d. Address: 409 Spence Ave., Tempe, Arizona 85281

   e. 26 years old

   f. Social security number: 477-52-0053

   g. Employee number: 4

   h. $3.00 per hour

   i. Works 8-12, 1-5 Monday through Friday

   j. Works 40 hours per week as a clerk

   k. Paid by check weekly

No. PAY ENDING

NAME

| IN | OUT | IN | OUT | IN | OUT | |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

DEDUCTIONS HRS. _____

W.T. _____ @ _____

F.I.C.A. _____ TOTAL _____

_____ DED. _____

TOTAL _____ NET _____

POSTTEST
(Continued)

Lesson 18

EARNINGS RECORD

| Pay Per. | | Total Earnings | Deductions | | | | | Net Pay | Acc. Tot |
|---|---|---|---|---|---|---|---|---|---|
| Week | End. | | Inc. Tax | FICA Tax | Hosp.Ins. | Other | Total | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| 4 | | | | | | | | | |
| 5 | | | | | | | | | |
| 6 | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| 9 | | | | | | | | | |
| 10 | | | | | | | | | |
| 11 | | | | | | | | | |
| 12 | | | | | | | | | |
| 13 | | | | | | | | | |
| Quarter Tot. | | | | | | | | | |

## Social Security Employee Tax Table—Continued

5.85 percent employee tax deductions

| Wages | | Tax to be withheld | Wages | | Tax to be withheld | Wages | | Tax to be withheld | Wages | | Tax to be withheld |
|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | | At least | But less than | | At least | But less than | | At least | But less than | |
| $88.81 | $88.98 | $5.20 | $99.92 | $100.09 | $5.85 | $111.03 | $111.20 | $6.50 | $122.14 | $122.31 | $7.15 |
| 88.98 | 89.15 | 5.21 | 100.09 | 100.26 | 5.86 | 111.20 | 111.37 | 6.51 | 122.31 | 122.48 | 7.16 |
| 89.15 | 89.32 | 5.22 | 100.26 | 100.43 | 5.87 | 111.37 | 111.54 | 6.52 | 122.48 | 122.65 | 7.17 |
| 89.32 | 89.49 | 5.23 | 100.43 | 100.60 | 5.88 | 111.54 | 111.71 | 6.53 | 122.65 | 122.83 | 7.18 |
| 89.49 | 89.66 | 5.24 | 100.60 | 100.77 | 5.89 | 111.71 | 111.89 | 6.54 | 122.83 | 123.00 | 7.19 |
| 89.66 | 89.83 | 5.25 | 100.77 | 100.95 | 5.90 | 111.89 | 112.06 | 6.55 | 123.00 | 123.17 | 7.20 |
| 89.83 | 90.00 | 5.26 | 100.95 | 101.12 | 5.91 | 112.06 | 112.23 | 6.56 | 123.17 | 123.34 | 7.21 |
| 90.00 | 90.18 | 5.27 | 101.12 | 101.29 | 5.92 | 112.23 | 112.40 | 6.57 | 123.34 | 123.51 | 7.22 |
| 90.18 | 90.35 | 5.28 | 101.29 | 101.46 | 5.93 | 112.40 | 112.57 | 6.58 | 123.51 | 123.68 | 7.23 |
| 90.35 | 90.52 | 5.29 | 101.46 | 101.63 | 5.94 | 112.57 | 112.74 | 6.59 | 123.68 | 123.85 | 7.24 |
| 90.52 | 90.69 | 5.30 | 101.63 | 101.80 | 5.95 | 112.74 | 112.91 | 6.60 | 123.85 | 124.02 | 7.25 |
| 90.69 | 90.86 | 5.31 | 101.80 | 101.97 | 5.96 | 112.91 | 113.08 | 6.61 | 124.02 | 124.19 | 7.26 |
| 90.86 | 91.03 | 5.32 | 101.97 | 102.14 | 5.97 | 113.08 | 113.25 | 6.62 | 124.19 | 124.36 | 7.27 |
| 91.03 | 91.20 | 5.33 | 102.14 | 102.31 | 5.98 | 113.25 | 113.42 | 6.63 | 124.36 | 124.53 | 7.28 |
| 91.20 | 91.37 | 5.34 | 102.31 | 102.48 | 5.99 | 113.42 | 113.59 | 6.64 | 124.53 | 124.71 | 7.29 |
| 91.37 | 91.54 | 5.35 | 102.48 | 102.65 | 6.00 | 113.59 | 113.77 | 6.65 | 124.71 | 124.88 | 7.30 |
| 91.54 | 91.71 | 5.36 | 102.65 | 102.83 | 6.01 | 113.77 | 113.94 | 6.66 | 124.88 | 125.05 | 7.31 |
| 91.71 | 91.89 | 5.37 | 102.83 | 103.00 | 6.02 | 113.94 | 114.11 | 6.67 | 125.05 | 125.22 | 7.32 |
| 91.89 | 92.06 | 5.38 | 103.00 | 103.17 | 6.03 | 114.11 | 114.28 | 6.68 | 125.22 | 125.39 | 7.33 |
| 92.06 | 92.23 | 5.39 | 103.17 | 103.34 | 6.04 | 114.28 | 114.45 | 6.69 | 125.39 | 125.56 | 7.34 |
| 92.23 | 92.40 | 5.40 | 103.34 | 103.51 | 6.05 | 114.45 | 114.62 | 6.70 | 125.56 | 125.73 | 7.35 |
| 92.40 | 92.57 | 5.41 | 103.51 | 103.68 | 6.06 | 114.62 | 114.79 | 6.71 | 125.73 | 125.90 | 7.36 |
| 92.57 | 92.74 | 5.42 | 103.68 | 103.85 | 6.07 | 114.79 | 114.96 | 6.72 | 125.90 | 126.07 | 7.37 |
| 92.74 | 92.91 | 5.43 | 103.85 | 104.02 | 6.08 | 114.96 | 115.13 | 6.73 | 126.07 | 126.24 | 7.38 |
| 92.91 | 93.08 | 5.44 | 104.02 | 104.19 | 6.09 | 115.13 | 115.30 | 6.74 | 126.24 | 126.42 | 7.39 |
| 93.08 | 93.25 | 5.45 | 104.19 | 104.36 | 6.10 | 115.30 | 115.48 | 6.75 | 126.42 | 126.59 | 7.40 |
| 93.25 | 93.42 | 5.46 | 104.36 | 104.53 | 6.11 | 115.48 | 115.65 | 6.76 | 126.59 | 126.76 | 7.41 |
| 93.42 | 93.59 | 5.47 | 104.53 | 104.71 | 6.12 | 115.65 | 115.82 | 6.77 | 126.76 | 126.93 | 7.42 |
| 93.59 | 93.77 | 5.48 | 104.71 | 104.88 | 6.13 | 115.82 | 115.99 | 6.78 | 126.93 | 127.10 | 7.43 |
| 93.77 | 93.94 | 5.49 | 104.88 | 105.05 | 6.14 | 115.99 | 116.16 | 6.79 | 127.10 | 127.27 | 7.44 |
| 93.94 | 94.11 | 5.50 | 105.05 | 105.22 | 6.15 | 116.16 | 116.33 | 6.80 | 127.27 | 127.44 | 7.45 |
| 94.11 | 94.28 | 5.51 | 105.22 | 105.39 | 6.16 | 116.33 | 116.50 | 6.81 | 127.44 | 127.61 | 7.46 |
| 94.28 | 94.45 | 5.52 | 105.39 | 105.56 | 6.17 | 116.50 | 116.67 | 6.82 | 127.61 | 127.78 | 7.47 |
| 94.45 | 94.62 | 5.53 | 105.56 | 105.73 | 6.18 | 116.67 | 116.84 | 6.83 | 127.78 | 127.95 | 7.48 |
| 94.62 | 94.79 | 5.54 | 105.73 | 105.90 | 6.19 | 116.84 | 117.01 | 6.84 | 127.95 | 128.12 | 7.49 |
| 94.79 | 94.96 | 5.55 | 105.90 | 106.07 | 6.20 | 117.01 | 117.18 | 6.85 | 128.12 | 128.30 | 7.50 |
| 94.96 | 95.13 | 5.56 | 106.07 | 106.24 | 6.21 | 117.18 | 117.36 | 6.86 | 128.30 | 128.47 | 7.51 |
| 95.13 | 95.30 | 5.57 | 106.24 | 106.42 | 6.22 | 117.36 | 117.53 | 6.87 | 128.47 | 128.64 | 7.52 |
| 95.30 | 95.48 | 5.58 | 106.42 | 106.59 | 6.23 | 117.53 | 117.70 | 6.88 | 128.64 | 128.81 | 7.53 |
| 95.48 | 95.65 | 5.59 | 106.59 | 106.76 | 6.24 | 117.70 | 117.87 | 6.89 | 128.81 | 128.98 | 7.54 |
| 95.65 | 95.82 | 5.60 | 106.76 | 106.93 | 6.25 | 117.87 | 118.04 | 6.90 | 128.98 | 129.15 | 7.55 |
| 95.82 | 95.99 | 5.61 | 106.93 | 107.10 | 6.26 | 118.04 | 118.21 | 6.91 | 129.15 | 129.32 | 7.56 |
| 95.99 | 96.16 | 5.62 | 107.10 | 107.27 | 6.27 | 118.21 | 118.38 | 6.92 | 129.32 | 129.49 | 7.57 |
| 96.16 | 96.33 | 5.63 | 107.27 | 107.44 | 6.28 | 118.38 | 118.55 | 6.93 | 129.49 | 129.66 | 7.58 |
| 96.33 | 96.50 | 5.64 | 107.44 | 107.61 | 6.29 | 118.55 | 118.72 | 6.94 | 129.66 | 129.83 | 7.59 |
| 96.50 | 96.67 | 5.65 | 107.61 | 107.78 | 6.30 | 118.72 | 118.89 | 6.95 | 129.83 | 130.00 | 7.60 |
| 96.67 | 96.84 | 5.66 | 107.78 | 107.95 | 6.31 | 118.89 | 119.06 | 6.96 | 130.00 | 130.18 | 7.61 |
| 96.84 | 97.01 | 5.67 | 107.95 | 108.12 | 6.32 | 119.06 | 119.24 | 6.97 | 130.18 | 130.35 | 7.62 |
| 97.01 | 97.18 | 5.68 | 108.12 | 108.30 | 6.33 | 119.24 | 119.41 | 6.98 | 130.35 | 130.52 | 7.63 |
| 97.18 | 97.36 | 5.69 | 108.30 | 108.47 | 6.34 | 119.41 | 119.58 | 6.99 | 130.52 | 130.69 | 7.64 |
| 97.36 | 97.53 | 5.70 | 108.47 | 108.64 | 6.35 | 119.58 | 119.75 | 7.00 | 130.69 | 130.86 | 7.65 |
| 97.53 | 97.70 | 5.71 | 108.64 | 108.81 | 6.36 | 119.75 | 119.92 | 7.01 | 130.86 | 131.03 | 7.66 |
| 97.70 | 97.87 | 5.72 | 108.81 | 108.98 | 6.37 | 119.92 | 120.09 | 7.02 | 131.03 | 131.20 | 7.67 |
| 97.87 | 98.04 | 5.73 | 108.98 | 109.15 | 6.38 | 120.09 | 120.26 | 7.03 | 131.20 | 131.37 | 7.68 |
| 98.04 | 98.21 | 5.74 | 109.15 | 109.32 | 6.39 | 120.26 | 120.43 | 7.04 | 131.37 | 131.54 | 7.69 |
| 98.21 | 98.38 | 5.75 | 109.32 | 109.49 | 6.40 | 120.43 | 120.60 | 7.05 | 131.54 | 131.71 | 7.70 |
| 98.38 | 98.55 | 5.76 | 109.49 | 109.66 | 6.41 | 120.60 | 120.77 | 7.06 | 131.71 | 131.89 | 7.71 |
| 98.55 | 98.72 | 5.77 | 109.66 | 109.83 | 6.42 | 120.77 | 120.95 | 7.07 | 131.89 | 132.06 | 7.72 |
| 98.72 | 98.89 | 5.78 | 109.83 | 110.00 | 6.43 | 120.95 | 121.12 | 7.08 | 132.06 | 132.23 | 7.73 |
| 98.89 | 99.06 | 5.79 | 110.00 | 110.18 | 6.44 | 121.12 | 121.29 | 7.09 | 132.23 | 132.40 | 7.74 |
| 99.06 | 99.24 | 5.80 | 110.18 | 110.35 | 6.45 | 121.29 | 121.46 | 7.10 | 132.40 | 132.57 | 7.75 |
| 99.24 | 99.41 | 5.81 | 110.35 | 110.52 | 6.46 | 121.46 | 121.63 | 7.11 | 132.57 | 132.74 | 7.76 |
| 99.41 | 99.58 | 5.82 | 110.52 | 110.69 | 6.47 | 121.63 | 121.80 | 7.12 | 132.74 | 132.91 | 7.77 |
| 99.58 | 99.75 | 5.83 | 110.69 | 110.86 | 6.48 | 121.80 | 121.97 | 7.13 | 132.91 | 133.08 | 7.78 |
| 99.75 | 99.92 | 5.84 | 110.86 | 111.03 | 6.49 | 121.97 | 122.14 | 7.14 | 133.08 | 133.25 | 7.79 |

## SINGLE Persons—WEEKLY Payroll Period

| And the wages are— At least | But less than | And the number of withholding allowances claimed is— 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | The amount of income tax to be withheld shall be— | | | | | | | | | | |
| $80 | $82 | $12.00 | $9.10 | $6.50 | $3.90 | $1.80 | $0 | $0 | $0 | $0 | $0 | $0 |
| 82 | 84 | 12.40 | 9.50 | 6.90 | 4.30 | 2.10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 84 | 86 | 12.80 | 9.80 | 7.20 | 4.60 | 2.30 | .30 | 0 | 0 | 0 | 0 | 0 |
| 86 | 88 | 13.20 | 10.20 | 7.60 | 5.00 | 2.60 | .60 | 0 | 0 | 0 | 0 | 0 |
| 88 | 90 | 13.60 | 10.60 | 8.00 | 5.40 | 2.90 | .90 | 0 | 0 | 0 | 0 | 0 |
| 90 | 92 | 14.10 | 11.00 | 8.30 | 5.70 | 3.20 | 1.20 | 0 | 0 | 0 | 0 | 0 |
| 92 | 94 | 14.50 | 11.40 | 8.70 | 6.10 | 3.50 | 1.40 | 0 | 0 | 0 | 0 | 0 |
| 94 | 96 | 14.90 | 11.90 | 9.00 | 6.40 | 3.90 | 1.70 | 0 | 0 | 0 | 0 | 0 |
| 96 | 98 | 15.30 | 12.30 | 9.40 | 6.80 | 4.20 | 2.00 | 0 | 0 | 0 | 0 | 0 |
| 98 | 100 | 15.70 | 12.70 | 9.80 | 7.20 | 4.60 | 2.30 | .30 | 0 | 0 | 0 | 0 |
| 100 | 105 | 16.50 | 13.40 | 10.40 | 7.80 | 5.20 | 2.80 | .80 | 0 | 0 | 0 | 0 |
| 105 | 110 | 17.50 | 14.50 | 11.50 | 8.70 | 6.10 | 3.50 | 1.50 | 0 | 0 | 0 | 0 |
| 110 | 115 | 18.60 | 15.50 | 12.50 | 9.60 | 7.00 | 4.40 | 2.20 | .10 | 0 | 0 | 0 |
| 115 | 120 | 19.60 | 16.60 | 13.60 | 0.50 | 7.90 | 5.30 | 2.90 | .80 | 0 | 0 | 0 |
| 120 | 125 | 20.70 | 17.60 | 14.60 | 11.60 | 8.80 | 6.20 | 3.60 | 1.50 | 0 | 0 | 0 |
| 125 | 130 | 21.70 | 18.70 | 15.70 | 12.60 | 9.70 | 7.10 | 4.50 | 2.20 | .20 | 0 | 0 |
| 130 | 135 | 22.80 | 19.70 | 16.70 | 13.70 | 10.70 | 8.00 | 5.40 | 2.90 | .90 | 0 | 0 |
| 135 | 140 | 23.80 | 20.80 | 17.80 | 14.70 | 11.70 | 8.90 | 6.30 | 3.70 | 1.60 | 0 | 0 |
| 140 | 145 | 24.90 | 21.80 | 18.80 | 15.80 | 12.80 | 9.80 | 7.20 | 4.60 | 2.30 | .30 | 0 |
| 145 | 150 | 25.90 | 22.90 | 19.90 | 16.80 | 13.80 | 10.80 | 8.10 | 5.50 | 3.00 | 1.00 | 0 |
| 150 | 160 | 27.50 | 24.50 | 21.40 | 18.40 | 15.40 | 12.30 | 9.50 | 6.90 | 4.30 | 2.00 | 0 |
| 160 | 170 | 29.60 | 26.60 | 23.50 | 20.50 | 17.50 | 14.40 | 11.40 | 8.70 | 6.10 | 3.50 | 1.40 |
| 170 | 180 | 31.70 | 28.70 | 25.60 | 22.60 | 19.60 | 16.50 | 13.50 | 10.50 | 7.90 | 5.30 | 2.80 |
| 180 | 190 | 33.80 | 30.80 | 27.70 | 24.70 | 21.70 | 18.60 | 15.60 | 12.60 | 9.70 | 7.10 | 4.50 |
| 190 | 200 | 35.90 | 32.90 | 29.80 | 26.80 | 23.80 | 20.70 | 17.70 | 14.70 | 11.70 | 8.90 | 6.30 |
| 200 | 210 | 38.10 | 35.00 | 31.90 | 28.90 | 25.90 | 22.80 | 19.80 | 16.80 | 13.80 | 10.70 | 8.10 |
| 210 | 220 | 40.40 | 37.10 | 34.00 | 31.00 | 28.00 | 24.90 | 21.90 | 18.90 | 15.90 | 12.80 | 9.90 |
| 220 | 230 | 42.70 | 39.30 | 36.10 | 33.10 | 30.10 | 27.00 | 24.00 | 21.00 | 18.00 | 14.90 | 11.90 |
| 230 | 240 | 45.10 | 41.60 | 38.30 | 35.20 | 32.20 | 29.10 | 26.10 | 23.10 | 20.10 | 17.00 | 14.00 |
| 240 | 250 | 47.80 | 43.90 | 40.60 | 37.30 | 34.30 | 31.20 | 28.20 | 25.20 | 22.20 | 19.10 | 16.10 |
| 250 | 260 | 50.50 | 46.60 | 42.90 | 39.60 | 36.40 | 33.30 | 30.30 | 27.30 | 24.30 | 21.20 | 18.20 |
| 260 | 270 | 53.20 | 49.30 | 45.40 | 41.90 | 38.60 | 35.40 | 32.40 | 29.40 | 26.40 | 23.30 | 20.30 |
| 270 | 280 | 56.20 | 52.00 | 48.10 | 44.20 | 40.90 | 37.60 | 34.50 | 31.50 | 28.50 | 25.40 | 22.40 |
| 280 | 290 | 59.30 | 54.80 | 50.80 | 46.90 | 43.20 | 39.90 | 36.60 | 33.60 | 30.60 | 27.50 | 24.50 |
| 290 | 300 | 62.40 | 57.90 | 53.50 | 49.60 | 45.70 | 42.20 | 38.90 | 35.70 | 32.70 | 29.60 | 26.60 |
| 300 | 310 | 65.50 | 61.00 | 56.50 | 52.30 | 48.40 | 44.60 | 41.20 | 37.80 | 34.80 | 31.70 | 28.70 |
| 310 | 320 | 68.60 | 64.10 | 59.60 | 55.10 | 51.10 | 47.30 | 43.50 | 40.10 | 36.90 | 33.80 | 30.80 |
| 320 | 330 | 71.70 | 67.20 | 62.70 | 58.20 | 53.80 | 50.00 | 46.10 | 42.40 | 39.10 | 35.90 | 32.90 |
| 330 | 340 | 74.80 | 70.30 | 65.80 | 61.30 | 56.90 | 52.70 | 48.80 | 44.90 | 41.40 | 38.10 | 35.00 |
| 340 | 350 | 78.30 | 73.40 | 68.90 | 64.40 | 60.00 | 55.50 | 51.50 | 47.60 | 43.70 | 40.40 | 37.10 |
| 350 | 360 | 81.80 | 76.80 | 72.00 | 67.50 | 63.10 | 58.60 | 54.20 | 50.30 | 46.40 | 42.70 | 39.40 |
| 360 | 370 | 85.30 | 80.30 | 75.30 | 70.60 | 66.20 | 61.70 | 57.20 | 53.00 | 49.10 | 45.20 | 41.70 |
| 370 | 380 | 88.80 | 83.80 | 78.80 | 73.70 | 69.30 | 64.80 | 60.30 | 55.90 | 51.80 | 47.90 | 44.00 |
| 380 | 390 | 92.30 | 87.30 | 82.30 | 77.20 | 72.40 | 67.90 | 63.40 | 59.00 | 54.50 | 50.60 | 46.70 |
| 390 | 400 | 95.80 | 90.80 | 85.80 | 80.70 | 75.70 | 71.00 | 66.50 | 62.10 | 57.60 | 53.30 | 49.40 |
| 400 | 410 | 99.30 | 94.30 | 89.30 | 84.20 | 79.20 | 74.10 | 69.60 | 65.20 | 60.70 | 56.20 | 52.10 |
| 410 | 420 | 102.80 | 97.80 | 92.80 | 87.70 | 82.70 | 77.60 | 72.70 | 68.30 | 63.80 | 59.30 | 54.80 |
| 420 | 430 | 106.30 | 101.30 | 96.30 | 91.20 | 86.20 | 81.10 | 76.10 | 71.40 | 66.90 | 62.40 | 57.90 |
| 430 | 440 | 109.80 | 104.80 | 99.80 | 94.70 | 89.70 | 84.60 | 79.60 | 74.50 | 70.00 | 65.50 | 61.00 |
| 440 | 450 | 113.30 | 108.30 | 103.30 | 98.20 | 93.20 | 88.10 | 83.10 | 78.00 | 73.10 | 68.60 | 64.10 |
| 450 | 460 | 116.80 | 111.80 | 106.80 | 101.70 | 96.70 | 91.60 | 86.60 | 81.50 | 76.50 | 71.70 | 67.20 |
| 460 | 470 | 120.30 | 115.30 | 110.30 | 105.20 | 100.20 | 95.10 | 90.10 | 85.00 | 80.00 | 74.90 | 70.30 |
| 470 | 480 | 123.80 | 118.80 | 113.80 | 108.70 | 103.70 | 98.60 | 93.60 | 88.50 | 83.50 | 78.40 | 73.40 |
| 480 | 490 | 127.30 | 122.30 | 117.30 | 112.20 | 107.20 | 102.10 | 97.10 | 92.00 | 87.00 | 81.90 | 76.90 |
| | | 35 percent of the excess over $490 plus— | | | | | | | | | | |
| $490 and over | | 129.10 | 124.00 | 119.00 | 114.00 | 108.90 | 103.90 | 98.80 | 93.80 | 88.70 | 83.70 | 78.60 |

LESSON NINETEEN NAME_____

PRETEST DATE_____

1. List one account to be debited and four accounts to be credited when recording the payroll entry in the journal.

Debit

a.

Credit

b.
c.
d.
e.

2. Describe why taxes, donations, and insurance premiums withheld from an employee's total earnings are recorded as a liability of the business.

3. Using the following information, record the payroll entry in the combination journal.

| | | |
|---|---|---|
| a. | Total earnings | $865.00 |
| b. | FICA tax | 38.04 |
| c. | Income tax | 90.50 |
| d. | U.S. Savings Bonds | 5.00 |
| e. | United Appeal Donations | 2.00 |
| f. | Date: January 15, 19-- | |
| g. | Check No. 404 | |

Page 7

COMBINATION JOURNAL

| 1 | 2 | | | | | 3 | 4 | |
|---|---|---|---|---|---|---|---|---|
| Cash | | | | Doc. No. | P.R. | General | | |
| Debit | Credit | Date | Account Title | | | Debit | Credit | |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | 3 |
| 4 | | | | | | | | 4 |
| 5 | | | | | | | | 5 |
| 6 | | | | | | | | 6 |
| 7 | | | | | | | | 7 |
| 8 | | | | | | | | 8 |
| 9 | | | | | | | | 9 |

4. David Stokes, owner of a men's clothing store, completed the payroll transactions given below:

Mar. 28. Issued check no. 52 in payment of the monthly payroll of $1502.00 less deductions of $170.65 for income taxes and $87.87 for FICA taxes.

28. Recorded the employer's payroll taxes at the following rates: FICA taxes, 5.85%; state unemployment taxes, 2.7%; federal unemployment taxes, .5%.

Apr. 10. Issued check no. 53 in payment of the liabilities for FICA taxes and employee income taxes withheld.

30. Issued check no. 74 in payment of the monthly payroll of $1496.25 less deductions of $162.20 for income taxes and $87.53 for FICA taxes.

30. Recorded the employer's payroll taxes at the following rates: FICA taxes, 5.85%; state unemployment taxes 2.7%; federal unemployment taxes, .5%.

May 10. Issued check no. 82 in payment of the liabilities for FICA taxes and employee income taxes withheld.

10. Issued check no. 83 in payment of the liability for state unemployment taxes.

INSTRUCTIONS: Record the transactions on page 17 of a combination journal. Use the current year in the date. (Suggestion: Use T-accounts to post journal entries.)

Page

## COMBINATION JOURNAL

| 1 | 2 | | | | | 3 | 4 |
|---|---|---|---|---|---|---|---|
| Cash | | | | | | General | |
| Debit | Credit | Date | Account Title | Doc. No. | P.R. | Debit | Credit |

5. Describe the function of the wage and tax statement, Form W-2.

LESSON NINETEEN NAME_____

POSTTEST DATE_____

1. List one account to be debited and four accounts to be credited when recording the payroll entry in the journal.

Debit

a.

Credit

b.
c.
d.
e.

2. Describe why taxes, donations, and insurance premiums withheld from an employee's total earnings are recorded as a liability of the business.

3. Using the following information, record the payroll entry in the combination journal.

| | | |
|---|---|---|
| a. | Total earnings | $1502.00 |
| b. | Income tax | 65.93 |
| c. | FICA tax | 78.10 |
| d. | Hospital insurance premium | 100.00 |
| e. | Date: May 15, 19__ | |
| f. | Check No. 701 | |

Page 8

COMBINATION JOURNAL

| | 2 | | | | | 3 | 4 | |
|---|---|---|---|---|---|---|---|---|
| | Cash | | | | | | General | |
| | Debit | Credit | Date | Account Title | Doc. No. | P.R. | Debit | Credit |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | | | | | | | | |

4. Dan Jones, owner of a hardware store, completed the payroll transactions given below:

Mar. 30. Issued check no. 443 in payment of the monthly payroll of $1290.00 less deductions of $130.52 for income taxes and $75.47 for FICA taxes.

30. Recorded the employer's payroll taxes at the following rates: FICA taxes, 5.85%; state unemployment taxes, 2.7%; federal unemployment taxes, .5%.

Apr. 8. Issued check no. 460 in payment of the liabilities for FICA taxes and employee income taxes withheld.

30. Issued check no. 525 in payment of the monthly payroll of $1200.00 less deduction of $130.03 for income taxes and $70.20 for FICA taxes

30. Recorded the employer's payroll taxes at the following rates: FICA taxes, 5.85%; state unemployment taxes, 2.7%; federal unemployment taxes, .5%.

May 7. Issued check no. 543 in payment of the liabilities for FICA taxes and employee income taxes withheld.

10. Issued check no. 550 in payment of the liability for state unemployment taxes.

INSTRUCTIONS: Record the transactions in a combination journal on page 24. Use the current year in the date.

Page

## COMBINATION JOURNAL

| 1 | 2 | | | | | 3 | 4 | |
|---|---|---|---|---|---|---|---|---|
| Cash | | | | Doc. | P.R. | General | | |
| Debit | Credit | Date | Account Title | No. | | Debit | Credit | |
| | | | | | | | | 1 |
| | | | | | | | | 2 |
| | | | | | | | | 3 |
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| | | | | | | | | 35 |
| | | | | | | | | 36 |

5. Describe the function of the Wage and Tax Statement, Form W-2.

LESSON TWENTY NAME_____

PRETEST DATE_____

1. Define data processing and describe one goal of data processing.

Definition:

Goal:

2. List three types of data processing systems and describe one example of each system.

| System | Example of System |
| --- | --- |
| a. | |
| b. | |
| c. | |

3. List and describe the four phases of the data processing system.

   a.

   b.

   c.

   d.

4. List the four steps in the data processing cycle and describe the step from the accounting cycle that is comparable to it.

   a.

   b.

   c.

   d.

LESSON TWENTY NAME_____

POSTTEST DATE_____

1. Define data processing and describe one goal of data processing.

Definition:

Goal:

2. List three types of data processing systems and describe one example of each system.

| System | Example of System |
| --- | --- |
| a. | |
| b. | |
| c. | |

3. List and describe the four phases of the data processing system.

   a.

   b.

   c.

   d.

4. List the four steps in the data processing cycle and describe the step from the accounting cycle that is comparable to it.

   a.

   b.

   c.

   d.

LESSON TWENTY-ONE NAME_____

PRETEST DATE_____

1. Describe your attitude toward the course of study you have chosen.

2. List at least three of your strengths and one area for self-improvement in the field of accounting.

3. Answer "Yes" or "No" to the question "Should I develop related skills that are needed in accounting as a career choice?" and explain your answer.

LESSON TWENTY-ONE NAME_____

POSTTEST DATE_____

1. Describe your attitude toward the course of study you have chosen.

2. List at least three of your strengths and one area for self-improvement in the field of accounting.

3. Answer "Yes" or "No" to the question, "Should I develop related skills that are needed in bookkeeping as a career choice?", and explain your answer.